

Central Unified School District



2019-2020 Unaudited Actuals

PRESENTED TO
BOARD OF TRUSTEES

September 8, 2020

ANDREW G. ALVARADO
SUPERINTENDENT

STEVE MCCLAIN
CHIEF BUSINESS OFFICER

YOLANDA BALLADARES,
DIRECTOR, FISCAL SERVICES



4605 N. Polk Avenue, Fresno, CA 93722

Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

As of 6/30/2020

BOARD OF TRUSTEES

Trustee Area 1	Mr. Jason Paul
Trustee Area 2	Mrs. Yesenia Carrillo
Trustee Area 3	Mr. Phillip Cervantes
Trustee Area 4	Vacant
Trustee Area 5	Mr. Richard A. Solis
Trustee Area 6	Mrs. Terry Cox
Trustee Area 7	Mr. Naindeep Singh Chann

SUPERINTENDENT'S EXECUTIVE CABINET

Superintendent	Mr. Andrew G. Alvarado
Assistant Superintendent, Educational Services	Mrs. Ketti Davis
Assistant Superintendent, Chief Business Officer	Mr. Steve McClain
Assistant Superintendent, Human Resources	Mr. Jack Kelejian

TOTAL EMPLOYEES (includes vacant positions)

Certificated	823.30 F.T.E.
Classified	550.40 F.T.E.
Management/Confidential/Supervisor – Certificated & Classified	180.63 F.T.E.

STUDENT ENROLLMENT

District K-12 Regular Education – 2019/20 CBEDS	15,837
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Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola-Pershing K-6
Chelan Shepherd, Principal
4885 North Biola
Fresno, CA 93723
(559) 276-5235

Harvest K-6
Julie Shafer, Principal
6514 W. Gettysburg
Fresno, CA 93723
(559) 271-0420

Herndon Barstow K-6
Sandra Morehead, Principal
6265 North Grantland
Fresno, CA 93723
(559) 276-5250

Houghton-Kearney K-8
Ezequiel Gutierrez, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

Liddell K-6
TBA, Principal
5455 West Alluvial
Fresno, CA 93722
(559) 276-3176

Madison K-6
Christine Hawkins, Principal
330 South Brawley
Fresno, CA 93706
(559) 276-5280

McKinley K-6
Colette Bolger, Principal
4444 West McKinley
Fresno, CA 93722
(559) 276-5232

Polk K-6
Geoff Garratt II, Principal
2195 North Polk
Fresno, CA 93722
(559) 274-9780

River Bluff K-6
Michelle Bergmann, Principal
6150 West Palo Alto
Fresno, CA 93722
(559) 276-6001

Roosevelt K-6
Brandi Fleming, Principal
2600 North Garfield
Fresno, CA 93723
(559) 276-5257

Saroyan K-6
Patricia McCurley, Principal
5650 West Escalon
Fresno, CA 93722
(559) 276-3131

Steinbeck K-6
Ying Lee, Principal
3550 North Milburn
Fresno, CA 93722
(559) 276-3141

Teague K-6
Brian Clark, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Tilley K-6
Kristen Ginger, Principal
2280 North Valentine
Fresno, CA 93722
(559) 512-6912

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

MIDDLE SCHOOLS

El Capitan Middle School
Brent Dettman, Principal
4443 West Weldon
Fresno, CA 93722
(559)276-5270

Glacier Point Middle School
Heather Kuyper, Principal
4055 N Bryan
Fresno, CA 93723
(559)276-3105

Rio Vista Middle School
Joe Bracamonte, Principal
6240 West Palo Alto
Fresno, CA 93722
(559)276-3185

HIGH SCHOOLS

Central East
Robert Perez, Principal
3535 N. Cornelia
Fresno, CA 93722
(559)276-0280

Central West
Dave Holterman, Principal
2045 N. Dickenson
Fresno, CA 93723
(559)276-5276

ADULT ED/ALTERNATIVE EDUCATION

Pershing High School
Hugh "Nick" Hustedde, Principal
855 West Nielsen
Fresno, CA 93706
(559) 268-2277

Pathway Community Day
Hugh "Nick" Hustedde, Principal
11 South Teilman
Fresno, CA 93706
(559) 487-1201

Central Learning Adult School Site
Leah Spate, Director
2698 North Brawley
Fresno, CA 93722
(559) 276-5230

**CENTRAL UNIFIED SCHOOL DISTRICT
2019-2020 UNAUDITED ACTUALS OVERVIEW**

Central Unified School District's Unaudited Actual Budget is compiled using the actual revenue and expenditures from July 1, 2019 through June 30, 2020.

The Unaudited Actual Financial Reports are presented to the Governing Board for acceptance on or before September 15th and submitted to the Fresno County Superintendent of Schools to be forwarded to the State Superintendent of Public Instruction (Education Code Section 42100).

Comparison of the 2019-20 budget between Estimated Unaudited Actuals and Unaudited Actuals ending balances are as follows:

REVENUE:

Revenue			
Source of Revenue	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Difference
LCFF Revenue	\$162,465,302	\$160,868,731	(\$1,596,571)
Federal Revenue	\$13,390,652	\$9,450,093	(\$3,940,559)
Other State Revenue	\$12,054,276	\$14,988,781	\$2,934,505
Other Local Revenue	\$8,932,168	\$10,281,870	\$1,349,702
Other Sources	\$1,455,339	\$1,440,448	(\$14,891)
Total	\$198,297,737	\$197,029,923	(\$1,267,814)

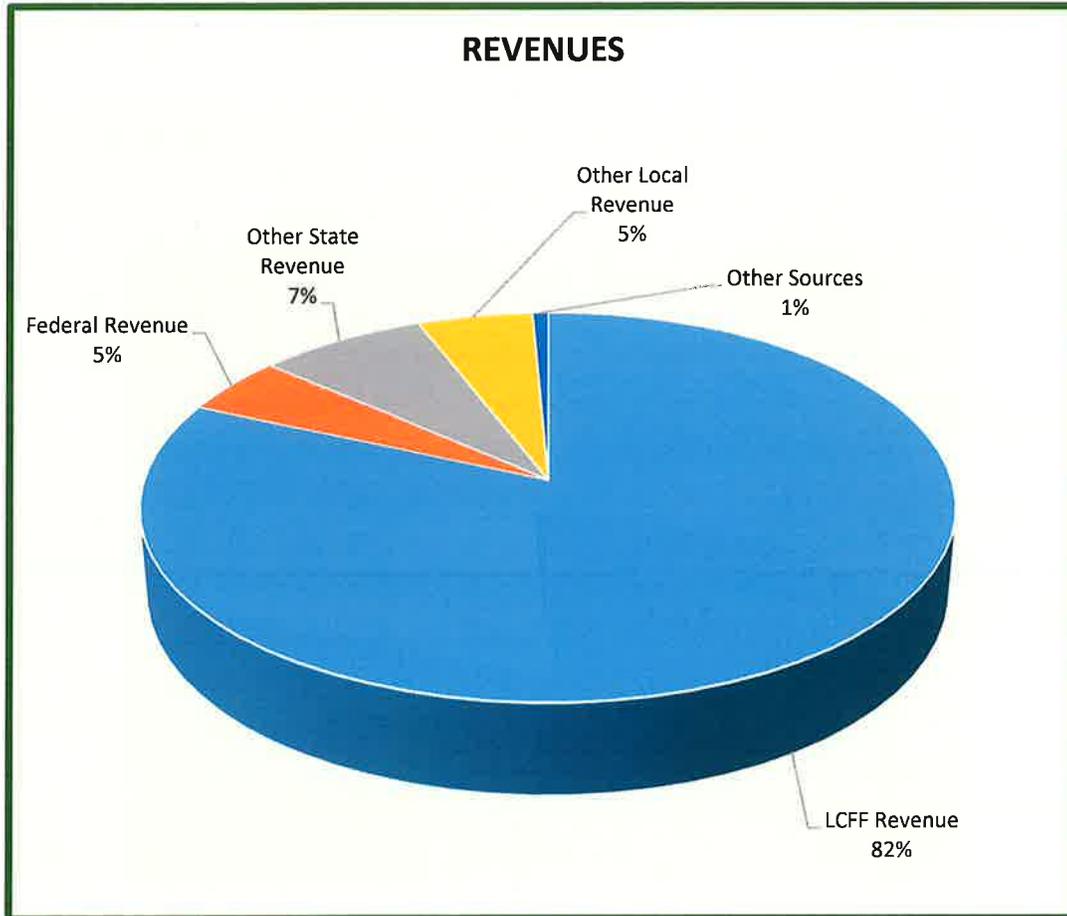
The difference in LCFF funds is from the change on how we report the transfer of funds to the Deferred Maintenance Fund (\$1.5M). The transfer reduces the LCFF revenue rather than shown as a transfer out expenditure. The remaining difference is the average daily attendance (ADA) projections and the reporting change due to COVID - 19. COVID -19 shortened the reporting period from April 15 to February 29.

The Federal Revenue difference is due to the reporting of actual revenue received and amounts that will be reported as deferred or carryover revenue in the 2020-21 budget. Other differences are for programs that reimburse up to the award amount or to actual expenditures (Migrant program)

Other State Revenue difference is due to the reporting of actual revenue received and amounts that will be reported as deferred or carryover revenue in the 2020-21 budget. Other differences are for awards that are only reimbursed up to the amount awarded or spent (workability). The increase in Other State Revenue is for the On-Behalf payment for STRS (\$3.4M).

Other Local Revenue includes interest, rebates, Facility Use, After School Programs, ROP, Fresno State Residency Program, Co-Curricular, State Water Resources grant, bus grants, etc. The increase is due to a year-end entry for fair market adjustment (\$2.0M). Grants that allow carryover roll into the 2020-21 school year and adjustments are made to those that only reimburse based on actual expenditures up to the award amount.

Other Sources revenue difference is the amount that was actually leased for the district wide computer plan compared to the estimated cost.



EXPENDITURES:

Expenditures			
Expenditure Source	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Difference
Salaries and Benefits	\$156,917,521	\$156,553,388	(\$364,133)
Books and Supplies	\$12,555,298	\$8,426,669	(\$4,128,629)
Services and Other Operating Expenditures	\$19,500,672	\$15,816,920	(\$3,683,753)
Capital Outlay	\$4,997,841	\$2,825,327	(\$2,172,514)
Other Outgo	\$6,055,561	\$6,095,976	\$40,415
Transfer Out	\$1,500,644	\$96,043	(\$1,404,601)
Total	\$201,527,538	\$189,814,323	(\$11,713,214)

Salaries & Benefits difference is from savings in all certificated salaries (\$1.6M), all classified salaries (\$1.0M) pupil salaries (\$242K), Instructional aides (\$282K), classified support (\$429K), Clerical & Office (\$78K) and an overage benefits (\$2.2M). The major change in benefits was due to an increase to the on behalf STRS yearend entry (\$3.4M).

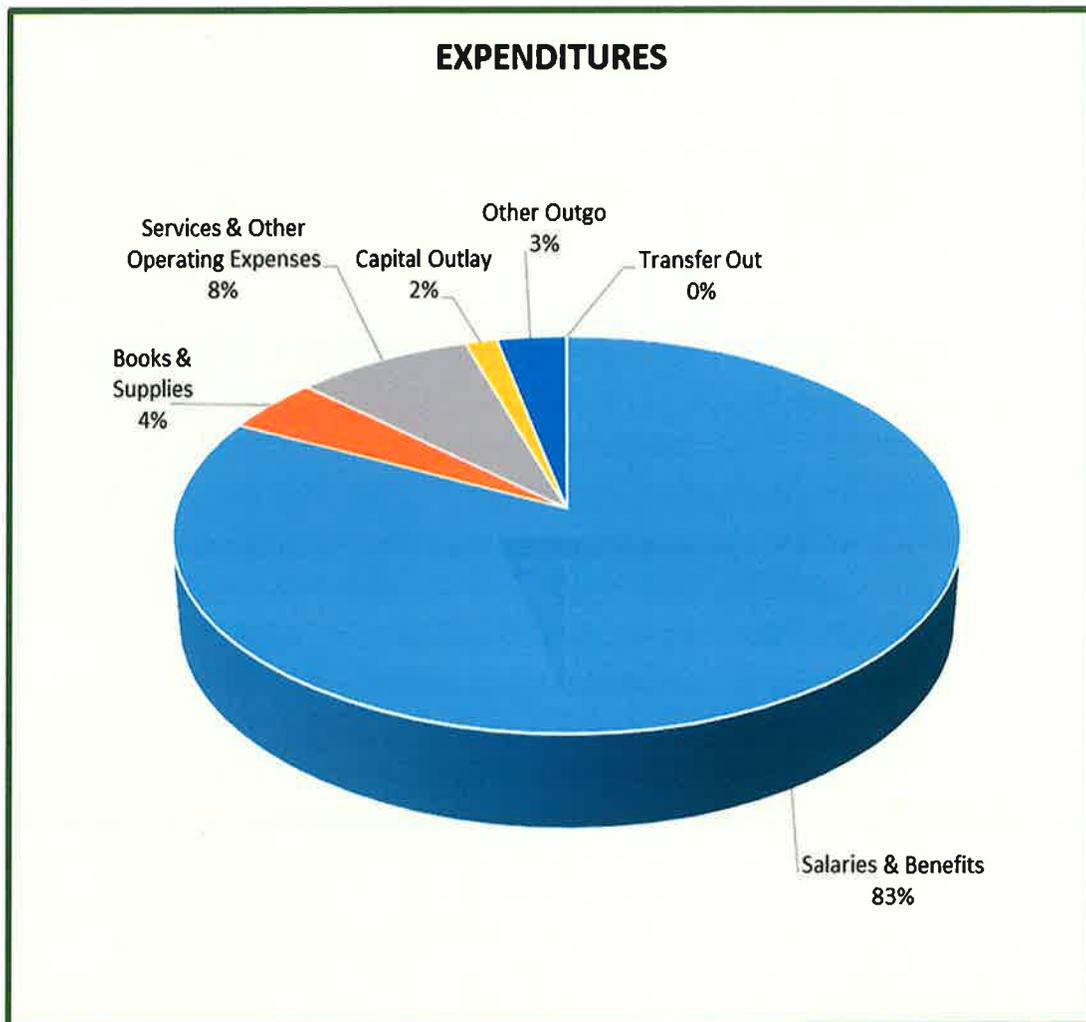
The major difference in Books and Supplies is savings in materials and supplies (\$3.5M – 1M unrestricted and 2.5M restricted).

The major decrease in services and other operating expenses reflect savings on contracts (\$2.6M).

Capital Outlay decrease is associated with facility projects not completed which will carry over to subsequent years.

Other Outgo increase is associated with the district allowable indirect charge on actual expenditures, payment to Fresno County Superintendent of Schools for county operated ADA received through LCFF.

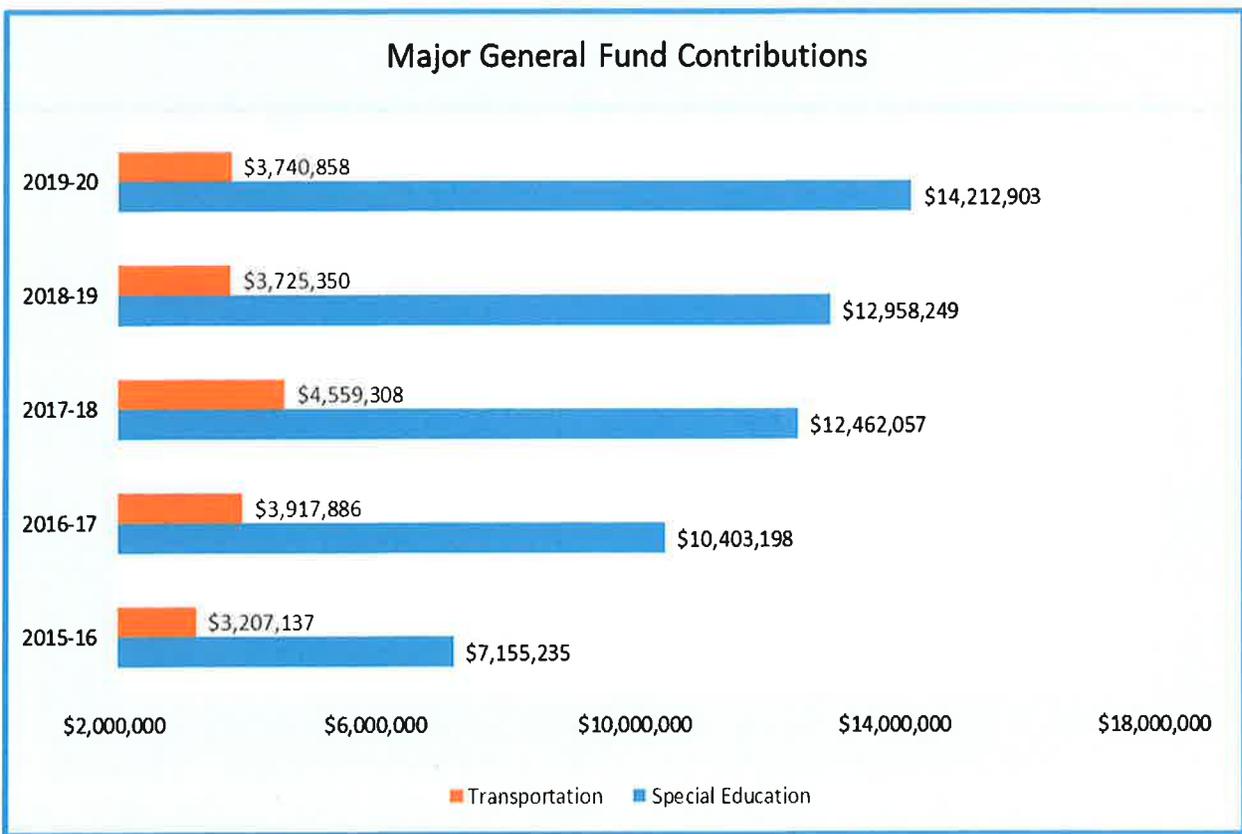
Transfer out savings is a result of moving the deferred maintenance fund transfer (\$1.5M) expense to a revenue transfer from LCFF which is dictated by the California State Accounting Manual. There was a small transfer to campus connection and fee based preschool (\$96K) to cover a loss of revenue due to COVID-19.



GENERAL FUND CONTRIBUTIONS

The District’s General Fund contributes additional funds to successfully operate programs that the State does not adequately fund. The District continues major contributions to our Special Education and Transportation programs and minor contributions to various programs such as ROP, Attendance Incentive, School Safety, Aquatics, CUTA Class Overage Fund and Elective Class Projects.

Special Education had an increase to contribution from 2018-19 of \$1.25M. Transportation contribution slightly increased by \$15,508.



Other contributions made from the general fund are required either by Education Code or the terms of a grant. Routine Restricted Maintenance receives a contribution of 3% of total general fund actual expenditures and the Agricultural Career Technical Educational Incentive Grant requires district matching funds.

OVERVIEW OF THE 2019-20 FISCAL YEAR

Central Unified General Fund had an overall net increase of \$7,215,600 and a prior year restatement of (\$31,079) which resulted with an ending fund balance of \$44,562,308 an increase of \$10,414,321 compared to estimated actuals. The ending fund balance consists of \$32,174,051 unappropriated, \$9,490,716 (5%) reserve for economic uncertainties, \$2,867,685 restricted programs, \$25,000 revolving cash and \$4,856 stores inventory.

Summary of Change			
Summary	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Difference
Beginning Balance	\$37,377,788	\$37,377,788	\$0
Other Restatements	\$0	(\$31,079)	(\$31,079)
Revenue	\$198,297,737	\$197,029,923	(\$1,267,814)
Expenditures/Transfer Out	\$201,527,538	\$189,814,323	(\$11,713,214)
Other Sources	\$0	\$0	\$0
Net Increase (Decrease)	(\$3,229,801)	\$7,215,600	\$10,445,400
Ending Fund Balance	\$34,147,987	\$44,562,308	\$10,414,321
% Reserve of Total Expenditures(includes restricted programs)	16.94%	23.48%	

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	57.00%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$123,522,471.83
	Appropriations Subject to Limit	\$123,522,471.83
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	6.25%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 08, 2020

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

Kevin Otto
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Deputy Superintendent/CFO
Title
559-265-3083
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kotto@fcoe.org
E-mail Address

For School District:

Yolanda Balladares
Name
Director of Fiscal Services
Title
559-274-4700 x63106
Telephone
yballadares@centralusd.k12.ca.gov
E-mail Address

**Fund 01 – General Fund
Unrestricted/Restricted**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	160,868,731.26	0.00	160,868,731.26	162,075,408.00	0.00	162,075,408.00	0.8%
2) Federal Revenue		8100-8299	882,063.66	8,568,028.88	9,450,092.54	4,000.00	31,755,604.65	31,759,604.65	236.1%
3) Other State Revenue		8300-8599	4,079,577.87	10,909,203.06	14,988,780.93	3,112,840.82	8,770,707.43	11,883,548.25	-20.7%
4) Other Local Revenue		8600-8799	4,056,626.17	6,225,243.97	10,281,870.14	527,115.00	8,356,115.97	8,883,230.97	-13.6%
5) TOTAL, REVENUES			169,886,998.96	25,702,475.91	195,589,474.87	165,719,363.82	48,882,428.05	214,601,791.87	9.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,164,004.29	11,458,774.40	79,622,778.69	68,412,358.07	11,457,788.51	79,870,146.58	0.3%
2) Classified Salaries		2000-2999	18,441,448.72	6,301,952.73	24,743,401.45	19,811,190.26	6,819,840.12	26,631,030.38	7.6%
3) Employee Benefits		3000-3999	35,973,516.31	16,213,691.34	52,187,207.65	37,563,636.72	13,333,576.65	50,897,213.37	-2.5%
4) Books and Supplies		4000-4999	5,558,238.68	2,868,430.55	8,426,669.23	4,839,347.93	25,643,647.33	30,482,995.26	261.7%
5) Services and Other Operating Expenditures		5000-5999	10,231,714.87	5,585,204.71	15,816,919.58	11,532,068.11	7,401,674.56	18,933,742.67	19.7%
6) Capital Outlay		6000-6999	798,889.81	2,026,437.21	2,825,327.02	405,168.37	1,262,900.00	1,668,068.37	-41.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,387,684.59	2,063,754.14	6,451,438.73	4,837,579.38	1,214,725.87	6,052,305.25	-6.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,417,297.96)	1,061,835.65	(355,462.31)	(2,902,770.31)	2,379,792.31	(522,978.00)	47.1%
9) TOTAL, EXPENDITURES			142,138,199.31	47,580,080.73	189,718,280.04	144,498,578.53	69,513,945.35	214,012,523.88	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			27,748,799.65	(21,877,604.82)	5,871,194.83	21,220,785.29	(20,631,517.30)	589,267.99	-90.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	96,043.32	0.00	96,043.32	3,154,839.64	0.00	3,154,839.64	3184.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	1,440,448.15	1,440,448.15	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,851,731.54)	18,851,731.54	0.00	(18,880,024.35)	18,880,024.35	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,947,774.86)	20,292,179.69	1,344,404.83	(22,034,863.99)	18,880,024.35	(3,154,839.64)	-334.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,801,024.79	(1,585,425.13)	7,215,599.66	(814,078.70)	(1,751,492.95)	(2,565,571.65)	-135.6%
b) Audit Adjustments		9793	33,356,581.36	4,021,206.19	37,377,787.55	42,126,527.26	2,435,781.06	44,562,308.32	19.2%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements		9795	33,356,581.36	4,021,206.19	37,377,787.55	42,126,527.26	2,435,781.06	44,562,308.32	19.2%
e) Adjusted Beginning Balance (F1c + F1d)			(31,078.89)	0.00	(31,078.89)	0.00	0.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			33,325,502.47	4,021,206.19	37,346,708.66	42,126,527.26	2,435,781.06	44,562,308.32	19.3%
			42,126,527.26	2,435,781.06	44,562,308.32	41,312,448.56	684,288.11	41,996,736.67	-5.8%
F. FUND BALANCE, RESERVES									
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	4,856.29	0.00	4,856.29	0.00	0.00	0.00	-100.0%
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	2,867,684.54	2,867,684.54	0.00	684,288.11	684,288.11	-76.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,490,716.17	0.00	9,490,716.17	10,858,368.18	0.00	10,858,368.18	14.4%
Unassigned/Unappropriated Amount		9790	32,605,954.80	(431,903.48)	32,174,051.32	30,454,080.38	0.00	30,454,080.38	-5.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	31,830,590.86	526,084.10	32,356,674.96				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,066,588.12	0.00	1,066,588.12				
b) in Banks		9120	13,023.10	0.00	13,023.10				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	225.25	0.00	225.25				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	23,667,454.93	4,506,874.18	28,174,329.11				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	361,926.79	0.00	361,926.79				
6) Stores		9320	4,856.29	0.00	4,856.29				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			56,969,665.34	5,032,958.28	62,002,623.62				
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	14,720,978.52	1,321,019.42	16,041,997.94				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	122,159.56	0.00	122,159.56				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,276,157.80	1,276,157.80				
6) TOTAL, LIABILITIES			14,843,138.08	2,597,177.22	17,440,315.30				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)	Resource Codes		Object Codes		2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)					
	42,126,527.26	2,435,781.06	44,562,308.32								

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	130,655,595.00	0.00	130,655,595.00	125,070,817.00	0.00	125,070,817.00	-4.3%
Education Protection Account State Aid - Current Year		8012	12,935,979.00	0.00	12,935,979.00	19,204,434.00	0.00	19,204,434.00	48.5%
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	147,039.45	0.00	147,039.45	147,039.00	0.00	147,039.00	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	3,997.72	0.00	3,997.72	3,998.00	0.00	3,998.00	0.0%
County & District Taxes Secured Roll Taxes		8041	17,904,297.65	0.00	17,904,297.65	17,904,298.00	0.00	17,904,298.00	0.0%
Unsecured Roll Taxes		8042	731,100.08	0.00	731,100.08	731,100.00	0.00	731,100.00	0.0%
Prior Years' Taxes		8043	46,125.02	0.00	46,125.02	53,240.00	0.00	53,240.00	15.4%
Supplemental Taxes		8044	385,350.08	0.00	385,350.08	385,350.00	0.00	385,350.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(617,049.67)	0.00	(617,049.67)	(617,050.00)	0.00	(617,050.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	167,524.81	0.00	167,524.81	167,525.00	0.00	167,525.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	7,115.43	0.00	7,115.43	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	3,313.38	0.00	3,313.38	3,314.00	0.00	3,314.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(1,656.69)	0.00	(1,656.69)	(1,657.00)	0.00	(1,657.00)	0.0%
Subtotal, LCFF Sources			162,368,731.26	0.00	162,368,731.26	163,052,408.00	0.00	163,052,408.00	0.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year		8091	(1,500,000.00)		(1,500,000.00)	(977,000.00)		(977,000.00)	-34.9%
All Other LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCCFF SOURCES			160,868,731.26	0.00	160,868,731.26	162,075,408.00	0.00	162,075,408.00	0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,714,040.00	2,714,040.00	0.00	2,856,242.00	2,856,242.00	5.2%
Special Education Discretionary Grants		8182	0.00	67,664.00	67,664.00	0.00	71,406.00	71,406.00	5.5%
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	47,541.55	47,541.55	0.00	79,100.00	79,100.00	66.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		4,561,049.46	4,561,049.46		6,963,829.13	6,963,829.13	52.7%
Title I, Part D, Local Delinquent Programs	3025	8290		23.30	23.30		0.00	0.00	-100.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		160,590.94	160,590.94		1,208,562.00	1,208,562.00	652.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		194,005.50	194,005.50			349,416.56	80.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		601,777.40	601,777.40			2,445,266.60	306.3%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		27,708.36	27,708.36			156,879.00	466.2%
All Other Federal Revenue	All Other	8290	882,063.66	193,628.37	1,075,692.03	4,000.00	17,624,903.36	17,628,903.36	1538.8%
TOTAL, FEDERAL REVENUE			882,063.66	8,568,028.88	9,450,092.54	4,000.00	31,755,604.65	31,759,604.65	236.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	97,196.00	0.00	97,196.00	97,151.00	0.00	97,151.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	(1,479.00)	0.00	(1,479.00)	0.00	0.00	0.00	-100.0%
Child Nutrition Programs			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements			607,005.00	0.00	607,005.00	611,151.46	0.00	611,151.46	0.7%
Lottery - Unrestricted and Instructional Materials			2,390,920.87	855,825.48	3,246,746.35	2,357,655.38	770,167.42	3,127,822.80	-3.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		226,615.97	226,615.97		667,232.29	667,232.29	194.4%
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	985,935.00	9,826,761.61	10,812,696.61	46,882.98	7,333,307.72	7,380,190.70	0.0%
All Other State Revenue	All Other	8590	4,079,577.87	10,909,203.06	14,988,780.93	3,112,840.82	8,770,707.43	11,883,548.25	-20.7%
TOTAL, OTHER STATE REVENUE									

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	13,037.90	0.00	13,037.90	0.00	0.00	0.00	-100.0%
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	6,563.00	0.00	6,563.00	30,000.00	0.00	30,000.00	357.1%
Interest		8660	710,682.40	0.00	710,682.40	350,000.00	0.00	350,000.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,017,764.00	0.00	2,017,764.00	0.00	0.00	0.00	-100.0%
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	403,027.98	403,027.98	0.00	315,595.19	315,595.19	-21.7%
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 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	1,656.69	0.00	1,656.69	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	1,306,922.18	427,482.99	1,734,405.17	147,115.00	1,997,365.78	2,144,480.78	23.6%
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		5,394,733.00	5,394,733.00		6,043,155.00	6,043,155.00	12.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,056,626.17	6,225,243.97	10,281,870.14	527,115.00	8,356,115.97	8,883,230.97	-13.6%
TOTAL, REVENUES			169,886,998.96	25,702,475.91	195,589,474.87	165,719,363.82	48,882,428.05	214,601,791.87	9.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	54,329,648.12	8,018,756.30	62,348,404.42	53,939,159.14	7,667,919.86	61,607,079.00	-1.2%
Certificated Pupil Support Salaries		1200	7,434,604.26	1,944,272.37	9,378,876.63	7,974,644.02	2,064,250.42	10,038,894.44	7.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,461,332.68	877,155.52	6,338,488.20	5,583,420.81	571,499.02	6,154,919.83	-2.9%
Other Certificated Salaries		1900	938,419.23	618,590.21	1,557,009.44	915,134.10	1,154,119.21	2,069,253.31	32.9%
TOTAL, CERTIFICATED SALARIES			68,164,004.29	11,458,774.40	79,622,778.69	68,412,358.07	11,457,788.51	79,870,146.58	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,048,125.26	3,872,165.50	4,920,290.76	637,197.25	4,143,832.55	4,781,029.80	-2.8%
Classified Support Salaries		2200	10,049,627.88	1,439,779.50	11,489,407.38	10,162,977.07	1,807,357.40	11,970,334.47	4.2%
Classified Supervisors' and Administrators' Salaries		2300	1,538,720.26	599,122.29	2,137,842.55	1,744,177.08	468,037.08	2,212,214.16	3.5%
Clerical, Technical and Office Salaries		2400	5,088,923.75	213,922.93	5,302,846.68	5,240,664.01	176,153.79	5,416,817.80	2.1%
Other Classified Salaries		2900	716,051.57	176,962.51	893,014.08	2,026,174.85	224,459.30	2,250,634.15	152.0%
TOTAL, CLASSIFIED SALARIES			18,441,448.72	6,301,952.73	24,743,401.45	19,811,190.26	6,819,840.12	26,631,030.38	7.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,263,185.80	11,037,252.14	22,300,437.94	11,224,277.69	7,523,301.08	18,747,578.77	-15.9%
PERS		3201-3202	3,294,506.14	981,513.03	4,276,019.17	3,708,600.40	1,162,716.78	4,871,317.18	13.9%
OASDI/Medicare/Alternative		3301-3302	2,295,134.55	606,862.99	2,901,997.54	2,509,179.68	662,708.61	3,171,888.29	9.3%
Health and Welfare Benefits		3401-3402	16,294,750.19	3,305,321.46	19,600,071.65	17,310,254.23	3,697,423.36	21,007,677.59	7.2%
Unemployment Insurance		3501-3502	43,328.66	8,867.02	52,195.68	45,653.34	9,348.48	55,001.82	5.4%
Workers' Compensation		3601-3602	1,328,525.13	273,874.70	1,602,399.83	1,310,671.38	278,078.34	1,588,749.72	-0.9%
OPEB, Allocated		3701-3702	1,454,085.84	0.00	1,454,085.84	1,455,000.00	0.00	1,455,000.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,973,516.31	16,213,691.34	52,187,207.65	37,563,636.72	13,333,576.65	50,897,213.37	-2.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,472,010.00	1,092,577.30	3,564,587.30	1,574,142.37	766,567.42	2,340,709.79	-34.3%
Books and Other Reference Materials		4200	84,484.93	43,311.48	127,796.41	82,394.36	210,461.59	292,855.95	129.2%
Materials and Supplies		4300	2,526,138.17	1,469,350.82	3,995,488.99	2,910,548.40	23,953,711.39	26,864,259.79	572.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	475,605.58	263,190.95	738,796.53	272,262.80	712,906.93	985,169.73	33.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,558,238.68	2,868,430.55	8,426,669.23	4,839,347.93	25,643,647.33	30,482,995.26	261.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	89,380.84	1,731,088.18	1,820,469.02	165,608.00	1,655,031.76	1,820,639.76	0.0%
Travel and Conferences		5200	219,033.57	152,236.80	371,270.37	183,320.73	440,252.52	623,573.25	68.0%
Dues and Memberships		5300	50,786.97	6,570.00	57,356.97	64,102.36	6,680.00	70,782.36	23.4%
Insurance		5400 - 5450	1,065,620.11	0.00	1,065,620.11	1,166,749.74	0.00	1,166,749.74	9.5%
Operations and Housekeeping Services		5500	3,581,763.81	44,550.00	3,626,313.81	4,180,004.50	50,000.00	4,230,004.50	16.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,117,999.04	1,433,259.45	2,551,258.49	1,164,368.45	1,414,318.37	2,578,686.82	1.1%
Transfers of Direct Costs		5710	(87,936.89)	87,936.89	0.00	(70,479.69)	70,479.69	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(946.47)	12,117.17	11,170.70	25,616.52	12,693.07	38,309.59	242.9%
Professional/Consulting Services and Operating Expenditures		5800	3,438,593.58	2,090,763.10	5,529,356.68	3,831,302.57	3,098,842.46	6,930,145.03	25.3%
Communications		5900	757,420.31	26,683.12	784,103.43	821,474.93	653,376.69	1,474,851.62	88.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,231,714.87	5,585,204.71	15,816,919.58	11,532,068.11	7,401,674.56	18,933,742.67	19.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	6,211.41	0.00	6,211.41	0.00	105,000.00	105,000.00	1590.4%
Land Improvements		6170	0.00	82,018.36	82,018.36	0.00	970,000.00	970,000.00	1082.7%
Buildings and Improvements of Buildings		6200	110,271.57	4,011.27	114,282.84	5,500.00	0.00	5,500.00	-95.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	64.08	0.00	64.08	0.00	0.00	0.00	-100.0%
Equipment		6400	676,692.43	1,666,998.56	2,343,690.99	399,668.37	80,800.00	480,468.37	-79.5%
Equipment Replacement		6500	5,650.32	273,409.02	279,059.34	0.00	107,100.00	107,100.00	-61.6%
TOTAL CAPITAL OUTLAY			798,889.81	2,026,437.21	2,825,327.02	405,168.37	1,282,900.00	1,688,068.37	-41.0%
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	9,000.00	0.00	9,000.00	New
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	1,300,355.00	444,370.40	1,744,725.40	1,306,358.00	449,400.00	1,755,758.00	0.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	747,749.59	23,129.99	770,879.58	1,140,371.38	7,448.64	1,147,820.02	48.9%
Other Debt Service - Principal		7439	2,339,580.00	1,596,253.75	3,935,833.75	2,381,850.00	757,877.23	3,139,727.23	-20.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,387,684.59	2,063,754.14	6,451,438.73	4,837,579.38	1,214,725.87	6,052,305.25	-6.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,061,835.65)	1,061,835.65	0.00	(2,379,792.31)	2,379,792.31	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(355,462.31)	0.00	(355,462.31)	(522,978.00)	0.00	(522,978.00)	47.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,417,297.96)	1,061,835.65	(355,462.31)	(2,902,770.31)	2,379,792.31	(522,978.00)	47.1%
TOTAL, EXPENDITURES			142,138,199.31	47,580,080.73	189,718,280.04	144,488,578.53	69,513,945.35	214,012,523.88	12.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	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	2,862,245.41	0.00	2,862,245.41	New
Other Authorized Interfund Transfers Out		7619	96,043.32	0.00	96,043.32	292,594.23	0.00	292,594.23	204.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			96,043.32	0.00	96,043.32	3,154,839.64	0.00	3,154,839.64	3184.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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	1,440,448.15	1,440,448.15	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	1,440,448.15	1,440,448.15	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(18,851,731.54)	18,851,731.54	0.00	(18,880,024.35)	18,880,024.35	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			(18,851,731.54)	18,851,731.54	0.00	(18,880,024.35)	18,880,024.35	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,947,774.86)	20,292,179.69	1,344,404.83	(22,034,863.99)	18,880,024.35	(3,154,839.64)	-334.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	160,868,731.26	0.00	160,868,731.26	162,075,408.00	0.00	162,075,408.00	0.8%
2) Federal Revenue		8100-8299	882,063.66	8,568,028.88	9,450,092.54	4,000.00	31,755,604.65	31,759,604.65	236.1%
3) Other State Revenue		8300-8599	4,079,577.87	10,909,203.06	14,988,780.93	3,112,840.82	8,770,707.43	11,883,548.25	-20.7%
4) Other Local Revenue		8600-8799	4,056,626.17	6,225,243.97	10,281,870.14	527,115.00	8,356,115.97	8,883,230.97	-13.6%
5) TOTAL REVENUES			169,886,998.96	25,702,475.91	195,589,474.87	165,719,363.82	48,882,428.05	214,601,791.87	9.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		78,941,877.48	29,014,701.28	107,956,578.76	78,694,542.89	44,323,417.52	123,017,960.41	14.0%
2) Instruction - Related Services	2000-2999		14,108,495.72	4,772,702.36	18,881,198.08	15,451,499.43	5,520,017.84	20,971,517.27	11.1%
3) Pupil Services	3000-3999		18,105,994.36	4,219,266.77	22,325,261.13	18,380,835.45	4,049,857.38	22,430,692.83	0.5%
4) Ancillary Services	4000-4999		3,066,725.76	147,763.02	3,214,488.78	3,713,727.19	100,745.57	3,814,472.76	18.7%
5) Community Services	5000-5999		97,502.54	271,912.50	369,415.04	159,937.65	392,095.54	552,033.19	49.4%
6) Enterprise	6000-6999		0.00	737.76	737.76	0.00	1,213.00	1,213.00	64.4%
7) General Administration	7000-7999		8,648,333.59	1,211,025.72	9,859,359.31	7,750,518.21	2,554,347.09	10,304,865.30	4.5%
8) Plant Services	8000-8999		14,781,585.27	5,878,217.18	20,659,802.45	15,509,938.33	11,357,525.54	26,867,463.87	30.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,387,684.59	2,063,754.14	6,451,438.73	4,837,579.38	1,214,725.87	6,052,305.25	-6.2%
10) TOTAL EXPENDITURES			142,138,199.31	47,580,080.73	189,718,280.04	144,498,578.53	69,513,945.35	214,012,523.88	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			27,748,799.65	(21,877,604.82)	5,871,194.83	21,220,785.29	(20,631,517.30)	589,267.99	-90.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	96,043.32	0.00	96,043.32	3,154,839.64	0.00	3,154,839.64	3184.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	1,440,448.15	1,440,448.15	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,851,731.54)	18,851,731.54	0.00	(18,880,024.35)	18,880,024.35	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(18,947,774.86)	20,292,179.69	1,344,404.83	(22,034,863.99)	18,880,024.35	(3,154,839.64)	-334.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,801,024.79	(1,585,425.13)	7,215,599.66	(814,078.70)	(1,751,492.95)	(2,565,571.65)	-135.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	33,356,581.36	4,021,206.19	37,377,787.55	42,126,527.26	2,435,781.06	44,562,308.32	19.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			33,356,581.36	4,021,206.19	37,377,787.55	42,126,527.26	2,435,781.06	44,562,308.32	19.2%
d) Other Restatements		9795	(31,078.89)	0.00	(31,078.89)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,325,502.47	4,021,206.19	37,346,708.66	42,126,527.26	2,435,781.06	44,562,308.32	19.3%
2) Ending Balance, June 30 (E + F1e)			42,126,527.26	2,435,781.06	44,562,308.32	41,312,448.56	684,288.11	41,996,736.67	-5.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	25,000.00	0.00	25,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	4,856.29	0.00	4,856.29	0.00	0.00	0.00	-100.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,867,684.54	2,867,684.54	0.00	684,288.11	684,288.11	-76.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	9,490,716.17	0.00	9,490,716.17	10,858,368.18	0.00	10,858,368.18	14.4%
Unassigned/Unappropriated Amount		9790	32,605,954.80	(431,903.48)	32,174,051.32	30,454,080.38	0.00	30,454,080.38	-5.3%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	100,176.96	0.00
6230	California Clean Energy Jobs Act	1,038,529.23	592,838.23
7311	Classified School Employee Professional Development Block Grant	78,065.12	0.00
7510	Low-Performing Students Block Grant	620,128.69	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	796,012.13	1,927.46
9010	Other Restricted Local	234,772.41	89,522.42
Total, Restricted Balance		2,867,684.54	684,288.11

Fund 11 – Adult Education Fund

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	165,288.00	153,404.00	-7.2%
3) Other State Revenue		8300-8599	953,134.00	903,473.00	-5.2%
4) Other Local Revenue		8600-8799	157,020.51	17,116.33	-89.1%
5) TOTAL, REVENUES			1,275,442.51	1,073,993.33	-15.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	644,745.57	379,159.96	-41.2%
2) Classified Salaries		2000-2999	265,982.07	248,705.89	-6.5%
3) Employee Benefits		3000-3999	393,973.66	224,055.47	-43.1%
4) Books and Supplies		4000-4999	40,245.62	348,033.18	764.8%
5) Services and Other Operating Expenditures		5000-5999	79,484.22	57,176.52	-28.1%
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	31,928.59	42,421.80	32.9%
9) TOTAL, EXPENDITURES			1,456,359.73	1,299,552.82	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(180,917.22)	(225,559.49)	24.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,917.22)	(225,559.49)	24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	646,399.88	465,482.66	-28.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			646,399.88	465,482.66	-28.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			646,399.88	465,482.66	-28.0%
2) Ending Balance, June 30 (E + F1e)			465,482.66	239,923.17	-48.5%
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			202,245.16	0.00	-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	263,237.50	239,923.17	-8.9%
Adult Education Program	0000	9780	263,237.50		
Adult Education Program	0000	9780		239,923.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	342,894.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	11,303.00		
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	216,881.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	979.03		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			572,058.50		
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	90,233.44		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,342.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			106,575.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			465,482.66		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	34,838.00	22,954.00	-34.1%
All Other Federal Revenue	All Other	8290	130,450.00	130,450.00	0.0%
TOTAL, FEDERAL REVENUE			165,288.00	153,404.00	-7.2%
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	886,078.00	886,078.00	0.0%
All Other State Revenue	All Other	8590	67,056.00	17,395.00	-74.1%
TOTAL, OTHER STATE REVENUE			953,134.00	903,473.00	-5.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,142.41	500.00	-93.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,708.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	142,170.10	16,616.33	-88.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			157,020.51	17,116.33	-89.1%
TOTAL, REVENUES			1,275,442.51	1,073,993.33	-15.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	488,431.80	248,873.76	-49.0%
Certificated Pupil Support Salaries		1200	3,417.37	3,667.74	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	152,896.40	126,618.46	-17.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			644,745.57	379,159.96	-41.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	45,175.61	50,193.59	11.1%
Classified Support Salaries		2200	11,441.09	11,481.68	0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	209,365.37	187,030.62	-10.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			265,982.07	248,705.89	-6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	163,835.41	74,854.08	-54.3%
PERS		3201-3202	43,513.93	41,736.44	-4.1%
OASDI/Medicare/Alternative		3301-3302	27,336.65	23,340.76	-14.6%
Health and Welfare Benefits		3401-3402	144,075.80	74,453.80	-48.3%
Unemployment Insurance		3501-3502	455.32	318.90	-30.0%
Workers' Compensation		3601-3602	14,756.55	9,351.49	-36.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			393,973.66	224,055.47	-43.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	20,204.66	13,917.11	-31.1%
Materials and Supplies		4300	19,198.77	334,116.07	1640.3%
Noncapitalized Equipment		4400	842.19	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			40,245.62	348,033.18	764.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,061.99	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,761.67	1,789.00	1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,011.26	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	65,649.30	55,387.52	-15.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,484.22	57,176.52	-28.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	31,928.59	42,421.80	32.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,928.59	42,421.80	32.9%
TOTAL, EXPENDITURES			1,456,359.73	1,299,552.82	-10.8%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	165,288.00	153,404.00	-7.2%
3) Other State Revenue		8300-8599	953,134.00	903,473.00	-5.2%
4) Other Local Revenue		8600-8799	157,020.51	17,116.33	-89.1%
5) TOTAL, REVENUES			1,275,442.51	1,073,993.33	-15.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		804,200.48	746,866.27	-7.1%
2) Instruction - Related Services	2000-2999		614,942.44	504,711.71	-17.9%
3) Pupil Services	3000-3999		5,288.22	5,553.04	5.0%
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		31,928.59	42,421.80	32.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,456,359.73	1,299,552.82	-10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(180,917.22)	(225,559.49)	24.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,917.22)	(225,559.49)	24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	646,399.88	465,482.66	-28.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			646,399.88	465,482.66	-28.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			646,399.88	465,482.66	-28.0%
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					
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	263,237.50	239,923.17	-8.9%
Adult Education Program	0000	9780	263,237.50		
Adult Education Program	0000	9780		239,923.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6391	Adult Education Program	4,779.82	0.00
9010	Other Restricted Local	197,465.34	0.00
Total, Restricted Balance		202,245.16	0.00

Fund 12 – Child Development Fund

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	992,261.52	1,075,552.00	8.4%
4) Other Local Revenue		8600-8799	63,152.35	600.00	-99.0%
5) TOTAL, REVENUES			1,055,413.87	1,076,152.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	81,112.96	81,372.59	0.3%
2) Classified Salaries		2000-2999	457,251.65	524,673.77	14.7%
3) Employee Benefits		3000-3999	215,605.09	250,140.66	16.0%
4) Books and Supplies		4000-4999	173,831.97	251,317.93	44.6%
5) Services and Other Operating Expenditures		5000-5999	28,692.31	65,650.88	128.8%
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	34,781.70	58,740.89	68.9%
9) TOTAL, EXPENDITURES			991,275.68	1,231,896.72	24.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,138.19	(155,744.72)	-342.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,138.19	(155,744.72)	-342.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	286,977.10	351,115.29	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			286,977.10	351,115.29	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			286,977.10	351,115.29	22.3%
2) Ending Balance, June 30 (E + F1e)			351,115.29	195,370.57	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			317,977.25	161,632.53	-49.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	33,138.04	33,738.04	1.8%
Child Development Program	0000	9780	33,138.04		
Child Development Program	0000	9780		33,738.04	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	225,121.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,421.00		
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	155,000.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.09		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			387,543.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	26,052.32		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,375.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			36,427.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			351,115.29		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	981,399.52	1,073,264.00	9.4%
All Other State Revenue	All Other	8590	10,862.00	2,288.00	-78.9%
TOTAL, OTHER STATE REVENUE			992,261.52	1,075,552.00	8.4%
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	3,951.35	600.00	-84.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,201.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	52,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			63,152.35	600.00	-99.0%
TOTAL, REVENUES			1,055,413.87	1,076,152.00	2.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	81,112.96	81,372.59	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			81,112.96	81,372.59	0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	222,317.84	249,127.80	12.1%
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	16,946.12	17,585.87	3.8%
Other Classified Salaries		2900	217,987.69	257,960.10	18.3%
TOTAL, CLASSIFIED SALARIES			457,251.65	524,673.77	14.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	26,539.20	15,429.68	-41.9%
PERS		3201-3202	57,993.23	81,480.69	40.5%
OASDI/Medicare/Alternative		3301-3302	31,403.16	37,888.62	20.7%
Health and Welfare Benefits		3401-3402	90,676.50	106,026.93	16.9%
Unemployment Insurance		3501-3502	269.47	302.92	12.4%
Workers' Compensation		3601-3602	8,723.53	9,011.82	3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			215,605.09	250,140.66	16.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	34,647.59	41,800.00	20.6%
Materials and Supplies		4300	127,523.65	201,617.93	58.1%
Noncapitalized Equipment		4400	11,660.73	7,900.00	-32.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			173,831.97	251,317.93	44.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,901.00	3,530.00	21.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	425.75	464.63	9.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,250.83	11,638.00	25.8%
Professional/Consulting Services and Operating Expenditures		5800	16,021.25	49,518.25	209.1%
Communications		5900	93.48	500.00	434.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,692.31	65,650.88	128.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	34,781.70	58,740.89	68.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			34,781.70	58,740.89	68.9%
TOTAL, EXPENDITURES			991,275.68	1,231,896.72	24.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	992,261.52	1,075,552.00	8.4%
4) Other Local Revenue		8600-8799	63,152.35	600.00	-99.0%
5) TOTAL, REVENUES			1,055,413.87	1,076,152.00	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		784,667.99	1,005,054.14	28.1%
2) Instruction - Related Services	2000-2999		171,481.02	167,751.69	-2.2%
3) Pupil Services	3000-3999		344.97	350.00	1.5%
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		34,781.70	58,740.89	68.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			991,275.68	1,231,896.72	24.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,138.19	(155,744.72)	-342.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,138.19	(155,744.72)	-342.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	286,977.10	351,115.29	22.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			286,977.10	351,115.29	22.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			286,977.10	351,115.29	22.3%
2) Ending Balance, June 30 (E + F1e)			351,115.29	195,370.57	-44.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			317,977.25	161,632.53	-49.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	33,138.04	33,738.04	1.8%
Child Development Program	0000	9780	33,138.04		
Child Development Program	0000	9780		33,738.04	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	161,632.53	161,632.53
9010	Other Restricted Local	156,344.72	0.00
Total, Restricted Balance		317,977.25	161,632.53

Fund 13 – Cafeteria Fund

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,014,927.40	4,163,089.00	-40.7%
3) Other State Revenue		8300-8599	520,597.46	312,000.00	-40.1%
4) Other Local Revenue		8600-8799	461,009.13	67,000.00	-85.5%
5) TOTAL REVENUES			7,996,533.99	4,542,089.00	-43.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,460,615.73	2,673,035.40	8.6%
3) Employee Benefits		3000-3999	1,082,224.90	1,228,097.30	13.5%
4) Books and Supplies		4000-4999	4,032,684.28	4,775,287.14	18.4%
5) Services and Other Operating Expenditures		5000-5999	210,726.38	187,345.78	-11.1%
6) Capital Outlay		6000-6999	24,100.02	111,472.92	362.5%
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	288,752.02	421,815.31	46.1%
9) TOTAL EXPENDITURES			8,099,103.33	9,397,053.85	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(102,569.34)	(4,854,964.85)	4633.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,862,245.41	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	2,862,245.41	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,569.34)	(1,992,719.44)	1842.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,708,184.48	2,605,615.14	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,708,184.48	2,605,615.14	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,708,184.48	2,605,615.14	-3.8%
2) Ending Balance, June 30 (E + F1e)			2,605,615.14	612,895.70	-76.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	109,283.37	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,128,025.25	224,589.18	-89.4%
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	368,306.52	388,306.52	5.4%
Cafeteria Program	0000	9780	368,306.52		
Cafeteria Program	0000	9780		388,306.52	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,153,721.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	70,994.00		
b) in Banks		9120	25,305.57		
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	730,174.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,669.31		
6) Stores		9320	109,283.37		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,098,148.20		
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	107,856.39		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	299,996.57		
4) Current Loans		9640			
5) Unearned Revenue		9650	84,680.10		
6) TOTAL, LIABILITIES			492,533.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,605,615.14		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,014,927.40	4,069,000.00	-42.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	94,089.00	New
TOTAL, FEDERAL REVENUE			7,014,927.40	4,163,089.00	-40.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	520,597.46	312,000.00	-40.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			520,597.46	312,000.00	-40.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	144,793.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35,212.68	20,000.00	-43.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	60,564.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	220,439.45	47,000.00	-78.7%
TOTAL, OTHER LOCAL REVENUE			461,009.13	67,000.00	-85.5%
TOTAL, REVENUES			7,996,533.99	4,542,089.00	-43.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,934,592.22	2,182,470.29	12.8%
Classified Supervisors' and Administrators' Salaries		2300	352,547.77	342,807.24	-2.8%
Clerical, Technical and Office Salaries		2400	146,332.24	147,757.87	1.0%
Other Classified Salaries		2900	27,143.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,460,615.73	2,673,035.40	8.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	464,660.14	528,125.22	13.7%
OASDI/Medicare/Alternative		3301-3302	178,899.95	199,216.05	11.4%
Health and Welfare Benefits		3401-3402	397,408.40	460,471.68	15.9%
Unemployment Insurance		3501-3502	1,222.75	1,310.04	7.1%
Workers' Compensation		3601-3602	40,033.66	38,974.31	-2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,082,224.90	1,228,097.30	13.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	275,202.24	531,514.08	93.1%
Noncapitalized Equipment		4400	32,858.30	32,616.08	-0.7%
Food		4700	3,724,623.74	4,211,156.98	13.1%
TOTAL, BOOKS AND SUPPLIES			4,032,684.28	4,775,287.14	18.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,566.70	3,000.00	-54.3%
Dues and Memberships		5300	1,352.93	1,100.00	-18.7%
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	134,288.78	143,188.07	6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(46,002.69)	(85,497.59)	85.9%
Professional/Consulting Services and Operating Expenditures		5800	113,858.58	125,510.00	10.2%
Communications		5900	662.08	45.30	-93.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			210,726.38	187,345.78	-11.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	24,100.02	111,472.92	362.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,100.02	111,472.92	362.5%
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	288,752.02	421,815.31	46.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			288,752.02	421,815.31	46.1%
TOTAL, EXPENDITURES			8,099,103.33	9,397,053.85	16.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	2,862,245.41	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,862,245.41	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	2,862,245.41	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,014,927.40	4,163,089.00	-40.7%
3) Other State Revenue		8300-8599	520,597.46	312,000.00	-40.1%
4) Other Local Revenue		8600-8799	461,009.13	67,000.00	-85.5%
5) TOTAL REVENUES			7,996,533.99	4,542,089.00	-43.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,810,351.31	8,975,238.54	14.9%
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		288,752.02	421,815.31	46.1%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			8,099,103.33	9,397,053.85	16.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(102,569.34)	(4,854,964.85)	4633.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,862,245.41	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	2,862,245.41	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(102,569.34)	(1,992,719.44)	1842.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,708,184.48	2,605,615.14	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,708,184.48	2,605,615.14	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,708,184.48	2,605,615.14	-3.8%
2) Ending Balance, June 30 (E + F1e)			2,605,615.14	612,895.70	-76.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	109,283.37	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,128,025.25	224,589.18	-89.4%
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	368,306.52	388,306.52	5.4%
Cafeteria Program	0000	9780	368,306.52		
Cafeteria Program	0000	9780		388,306.52	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,362,296.21	0.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	256,209.85	0.00
9010	Other Restricted Local	509,519.19	224,589.18
Total, Restricted Balance		2,128,025.25	224,589.18

**Fund 14 – Deferred Maintenance
Fund**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,500,000.00	977,000.00	-34.9%
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	200,631.03	5,000.00	-97.5%
5) TOTAL, REVENUES			1,700,631.03	982,000.00	-42.3%
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	3,909.19	58,731.00	1402.4%
5) Services and Other Operating Expenditures		5000-5999	150,932.51	143,790.00	-4.7%
6) Capital Outlay		6000-6999	2,227,704.50	806,357.01	-63.8%
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			2,382,546.20	1,008,878.01	-57.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(681,915.17)	(26,878.01)	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(681,915.17)	(26,878.01)	-96.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,713,123.53	1,031,208.36	-39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,713,123.53	1,031,208.36	-39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,713,123.53	1,031,208.36	-39.8%
2) Ending Balance, June 30 (E + F1e)			1,031,208.36	1,004,330.35	-2.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,031,208.36	1,004,330.35	-2.6%
Deferred Maintenance Projects	0000	9780	1,031,208.36		
Deferred Maintenance Projects	0000	9780		1,004,330.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,781,701.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	58,731.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,223.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,843,656.50		
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	812,448.14		
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			812,448.14		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,031,208.36		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,500,000.00	977,000.00	-34.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,500,000.00	977,000.00	-34.9%
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	24,231.94	5,000.00	-79.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	46,322.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	130,077.09	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,631.03	5,000.00	-97.5%
TOTAL, REVENUES			1,700,631.03	982,000.00	-42.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,721.37	58,731.00	3311.9%
Noncapitalized Equipment		4400	2,187.82	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,909.19	58,731.00	1402.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,457.91	86,990.00	-32.8%
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	21,474.60	56,800.00	164.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,932.51	143,790.00	-4.7%
CAPITAL OUTLAY					
Land Improvements		6170	107,237.75	85,826.00	-20.0%
Buildings and Improvements of Buildings		6200	2,061,173.98	687,251.01	-66.7%
Equipment		6400	59,292.77	33,280.00	-43.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,227,704.50	806,357.01	-63.8%
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			2,382,546.20	1,008,678.01	-57.7%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,500,000.00	977,000.00	-34.9%
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	200,631.03	5,000.00	-97.5%
5) TOTAL, REVENUES			1,700,631.03	982,000.00	-42.3%
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		2,382,546.20	1,008,878.01	-57.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,382,546.20	1,008,878.01	-57.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(681,915.17)	(26,878.01)	-96.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(681,915.17)	(26,878.01)	-96.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,713,123.53	1,031,208.36	-39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,713,123.53	1,031,208.36	-39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,713,123.53	1,031,208.36	-39.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,031,208.36	1,004,330.35	-2.6%
Deferred Maintenance Projects	0000	9780	1,031,208.36		
Deferred Maintenance Projects	0000	9780		1,004,330.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 21 – Building Fund

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	548,218.80	4,000.00	-99.3%
5) TOTAL, REVENUES			548,218.80	4,000.00	-99.3%
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	78,627.57	237,416.00	202.0%
5) Services and Other Operating Expenditures		5000-5999	111,795.15	106,700.00	-4.6%
6) Capital Outlay		6000-6999	41,691,343.59	955,801.11	-97.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,881,766.31	1,299,917.11	-96.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,333,547.51)	(1,295,917.11)	-96.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,333,547.51)	(1,295,917.11)	-96.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,238,574.65	1,905,027.14	-95.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,238,574.65	1,905,027.14	-95.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,238,574.65	1,905,027.14	-95.6%
2) Ending Balance, June 30 (E + F1e)			1,905,027.14	609,110.03	-68.0%
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	1,905,027.14	609,110.03	-68.0%
Capital Facilities Projects	0000	9780	1,905,027.14		
Capital Facilities Projects	0000	9780		609,110.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,202,399.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	237,416.00		
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	48,183.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	243,029.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,731,028.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,763,785.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	62,215.71		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,826,001.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,905,027.14		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFE Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE 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	594,869.36	4,000.00	-99.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(56,094.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	9,443.44	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			548,218.80	4,000.00	-99.3%
TOTAL, REVENUES			548,218.80	4,000.00	-99.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	58,311.39	237,416.00	307.2%
Noncapitalized Equipment		4400	20,316.18	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			78,627.57	237,416.00	202.0%
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	5,426.78	3,200.00	-41.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,632.18	5,000.00	-24.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	99,736.19	98,500.00	-1.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,795.15	106,700.00	-4.6%
CAPITAL OUTLAY					
Land		6100	3,000.00	0.00	-100.0%
Land Improvements		6170	253,984.75	51,567.85	-79.7%
Buildings and Improvements of Buildings		6200	41,383,730.37	904,233.26	-97.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	50,628.47	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,691,343.59	955,801.11	-97.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			41,881,766.31	1,299,917.11	-96.9%

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

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	548,218.80	4,000.00	-99.3%
5) TOTAL, REVENUES			548,218.80	4,000.00	-99.3%
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		41,881,766.31	1,299,917.11	-96.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			41,881,766.31	1,299,917.11	-96.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(41,333,547.51)	(1,295,917.11)	-96.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,333,547.51)	(1,295,917.11)	-96.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	43,238,574.65	1,905,027.14	-95.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,238,574.65	1,905,027.14	-95.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,238,574.65	1,905,027.14	-95.6%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,905,027.14	609,110.03	-68.0%
Capital Facilities Projects	0000	9780	1,905,027.14		
Capital Facilities Projects	0000	9780		609,110.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fund 25 – Capital Facilities Fund

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,419,607.50	1,025,000.00	-76.8%
5) TOTAL REVENUES			4,419,607.50	1,025,000.00	-76.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	121,851.84	121,899.44	0.0%
3) Employee Benefits		3000-3999	50,122.47	52,689.09	5.1%
4) Books and Supplies		4000-4999	765.80	216,477.00	28168.1%
5) Services and Other Operating Expenditures		5000-5999	251,270.99	494,092.23	96.6%
6) Capital Outlay		6000-6999	2,230,251.82	2,401,180.47	7.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	253,531.04	253,531.04	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,907,793.96	3,539,869.27	21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,511,813.54	(2,514,869.27)	-266.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,511,813.54	(2,514,869.27)	-266.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,405,190.50	4,917,004.04	44.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,405,190.50	4,917,004.04	44.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,405,190.50	4,917,004.04	44.4%
2) Ending Balance, June 30 (E + F1e)			4,917,004.04	2,402,134.77	-51.1%
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	4,677,812.94	2,306,720.67	-50.7%
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	239,191.10	95,414.10	-60.1%
Capital Facilities Projects	0000	9780	239,191.10		
Capital Facilities Projects	0000	9780		95,414.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,120,124.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	168,777.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	26,249.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	16,874.21		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,332,025.95		
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	303,287.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	19,897.61		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	91,837.24		
6) TOTAL, LIABILITIES			415,021.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,917,004.04		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	16,874.21	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	111,074.60	25,000.00	-77.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	145,230.00	0.00	-100.0%
Fees and Contracts					
		8681	3,635,143.79	1,000,000.00	-72.5%
Other Local Revenue					
All Other Local Revenue		8699	511,284.90	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,419,607.50	1,025,000.00	-76.8%
TOTAL, REVENUES			4,419,607.50	1,025,000.00	-76.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	121,851.84	121,899.44	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			121,851.84	121,899.44	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,471.98	25,233.18	7.5%
OASDI/Medicare/Alternative		3301-3302	9,071.01	9,325.30	2.8%
Health and Welfare Benefits		3401-3402	15,544.56	16,257.03	4.6%
Unemployment Insurance		3501-3502	60.94	60.94	0.0%
Workers' Compensation		3601-3602	1,973.98	1,812.64	-8.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,122.47	52,689.09	5.1%
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	197,677.00	New
Noncapitalized Equipment		4400	765.80	18,800.00	2354.9%
TOTAL, BOOKS AND SUPPLIES			765.80	216,477.00	28168.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,423.26	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	121,326.93	142,300.00	17.3%
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	127,520.80	351,792.23	175.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			251,270.99	494,092.23	96.6%
CAPITAL OUTLAY					
Land		6100	0.00	10,000.00	New
Land Improvements		6170	0.00	20,965.00	New
Buildings and Improvements of Buildings		6200	2,175,569.33	2,255,215.47	3.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	54,682.49	115,000.00	110.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,230,251.82	2,401,180.47	7.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	23,956.20	17,385.38	-27.4%
Other Debt Service - Principal		7439	229,574.84	236,145.66	2.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			253,531.04	253,531.04	0.0%
TOTAL, EXPENDITURES			2,907,793.96	3,539,869.27	21.7%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,419,607.50	1,025,000.00	-76.8%
5) TOTAL, REVENUES			4,419,607.50	1,025,000.00	-76.8%
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		171,974.31	174,588.53	1.5%
8) Plant Services	8000-8999		2,482,288.61	3,111,749.70	25.4%
9) Other Outgo	9000-9999	Except 7600-7699	253,531.04	253,531.04	0.0%
10) TOTAL, EXPENDITURES			2,907,793.96	3,539,869.27	21.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,511,813.54	(2,514,869.27)	-266.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,511,813.54	(2,514,869.27)	-266.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,405,190.50	4,917,004.04	44.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,405,190.50	4,917,004.04	44.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,405,190.50	4,917,004.04	44.4%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	239,191.10	95,414.10	-60.1%
Capital Facilities Projects	0000	9780	239,191.10		
Capital Facilities Projects	0000	9780		95,414.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	4,677,812.94	2,306,720.67
Total, Restricted Balance		<u>4,677,812.94</u>	<u>2,306,720.67</u>

**Fund 35 – County Schools
Facilities Fund**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	44,548,675.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,852,469.13	15,000.00	-99.2%
5) TOTAL, REVENUES			46,401,144.13	15,000.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	211,780.00	New
5) Services and Other Operating Expenditures		5000-5999	37,823.35	30,732.97	-18.7%
6) Capital Outlay		6000-6999	3,027,316.74	41,254,610.18	1262.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,065,140.09	41,497,123.15	1253.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,336,004.04	(41,482,123.15)	-195.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,336,004.04	(41,482,123.15)	-195.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,427,065.16	44,763,069.20	3036.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,427,065.16	44,763,069.20	3036.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,427,065.16	44,763,069.20	3036.7%
2) Ending Balance, June 30 (E + F1e)			44,763,069.20	3,280,946.05	-92.7%
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			42,608,309.69	1,518,740.54	-96.4%
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	2,154,759.51	1,762,205.51	-18.2%
Capital Facilities Projects	0000	9780	2,154,759.51		
Capital Facilities Projects	0000	9780		1,762,205.51	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	44,024,459.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,451,198.00		
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	0.16		
3) Accounts Receivable		9200	220,885.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	55,500.71		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			45,752,043.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	757,440.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	231,534.36		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			988,974.77		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			44,763,069.20		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	44,548,675.00	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			44,548,675.00	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	410,936.13	15,000.00	-96.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,441,533.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,852,469.13	15,000.00	-99.2%
TOTAL, REVENUES			46,401,144.13	15,000.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	177,309.78	New
Noncapitalized Equipment		4400	0.00	34,470.22	New
TOTAL, BOOKS AND SUPPLIES			0.00	211,780.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,458.53	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	364.82	30,732.97	8324.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,823.35	30,732.97	-18.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,903,122.02	41,254,610.18	1321.0%
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	124,194.72	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			3,027,316.74	41,254,610.18	1262.7%
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			3,065,140.09	41,497,123.15	1253.8%

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

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	44,548,675.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,852,469.13	15,000.00	-99.2%
5) TOTAL, REVENUES			46,401,144.13	15,000.00	-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		3,065,140.09	41,497,123.15	1253.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,065,140.09	41,497,123.15	1253.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			43,336,004.04	(41,482,123.15)	-195.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,336,004.04	(41,482,123.15)	-195.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,427,065.16	44,763,069.20	3036.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,427,065.16	44,763,069.20	3036.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,427,065.16	44,763,069.20	3036.7%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,154,759.51	1,762,205.51	-18.2%
Capital Facilities Projects	0000	9780	2,154,759.51		
Capital Facilities Projects	0000	9780		1,762,205.51	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
7710	State School Facilities Projects	42,608,309.69	1,518,740.54
Total, Restricted Balance		42,608,309.69	1,518,740.54

**Fund 40 – Special Reserve for
Capital Outlay Projects**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	497,283.40	1,000.00	-99.8%
5) TOTAL, REVENUES			497,283.40	1,000.00	-99.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	177,351.00	New
5) Services and Other Operating Expenditures		5000-5999	433,719.84	0.00	-100.0%
6) Capital Outlay		6000-6999	11,406,751.38	20,563,153.56	80.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,840,471.22	20,740,504.56	75.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,343,187.82)	(20,739,504.56)	82.8%
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	20,664,715.35	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			20,664,715.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,321,527.53	(20,739,504.56)	-322.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,511,405.75	20,832,933.28	81.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,511,405.75	20,832,933.28	81.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,511,405.75	20,832,933.28	81.0%
2) Ending Balance, June 30 (E + F1e)			20,832,933.28	93,428.72	-99.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			20,389,275.18	0.00	-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	443,658.10	93,428.72	-78.9%
Capital Facilities Projects	0000	9780	443,658.10		
Capital Facilities Projects	0000	9780		93,428.72	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,380,234.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	177,351.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	20,389,275.18		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	52,387.99		
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			25,999,248.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,166,315.43		
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			5,166,315.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			20,832,933.28		

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	397,367.40	1,000.00	-99.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	99,916.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			497,283.40	1,000.00	-99.8%
TOTAL, REVENUES			497,283.40	1,000.00	-99.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	177,351.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	177,351.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	433,719.84	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			433,719.84	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,406,751.38	20,563,153.56	80.3%
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			11,406,751.38	20,563,153.56	80.3%
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			11,840,471.22	20,740,504.56	75.2%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	16,695,000.00	0.00	-100.0%
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	3,969,715.35	0.00	-100.0%
(c) TOTAL, SOURCES			20,664,715.35	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)			20,664,715.35	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	497,283.40	1,000.00	-99.8%
5) TOTAL REVENUES			497,283.40	1,000.00	-99.8%
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		11,406,751.38	20,740,504.56	81.8%
9) Other Outgo	9000-9999	Except 7600-7699	433,719.84	0.00	-100.0%
10) TOTAL EXPENDITURES			11,840,471.22	20,740,504.56	75.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,343,187.82)	(20,739,504.56)	82.8%
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	20,664,715.35	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			20,664,715.35	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,321,527.53	(20,739,504.56)	-322.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,511,405.75	20,832,933.28	81.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,511,405.75	20,832,933.28	81.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,511,405.75	20,832,933.28	81.0%
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	20,389,275.18	0.00	-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	443,658.10	93,428.72	-78.9%
Capital Facilities Projects	0000	9780	443,658.10		
Capital Facilities Projects	0000	9780		93,428.72	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	20,389,275.18	0.00
Total, Restricted Balance		20,389,275.18	0.00

**Fund 51 – Bond Interest and
Redemption Fund**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	85,438.93	51,827.00	-39.3%
4) Other Local Revenue		8600-8799	9,283,778.89	7,025,475.37	-24.3%
5) TOTAL, REVENUES			9,369,217.82	7,077,302.37	-24.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	11,077,468.78	8,970,258.78	-19.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,077,468.78	8,970,258.78	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,708,250.96)	(1,892,956.41)	10.8%
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	113,284.61	0.00	-100.0%
b) Uses		7630-7699	113,284.61	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,708,250.96)	(1,892,956.41)	10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,632,786.75	6,924,535.79	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,632,786.75	6,924,535.79	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,632,786.75	6,924,535.79	-19.8%
2) Ending Balance, June 30 (E + F1e)			6,924,535.79	5,031,579.38	-27.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,924,535.79	5,031,579.38	-27.3%
General Obligation Bond Payments	0000	9780	6,924,535.79		
General Obligation Bonds Payments	0000	9780		5,031,579.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,669,719.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	219,856.00		
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	34,960.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,924,535.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,924,535.79		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	84,267.09	51,827.00	-38.5%
Other Subventions/In-Lieu Taxes		8572	1,171.84	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			85,438.93	51,827.00	-39.3%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	8,694,682.88	6,837,591.00	-21.4%
Unsecured Roll		8612	147,023.40	0.00	-100.0%
Prior Years' Taxes		8613	8,498.36	6,384.37	-24.9%
Supplemental Taxes		8614	154,465.75	118,500.00	-23.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	117,103.50	63,000.00	-46.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	162,005.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,283,778.89	7,025,475.37	-24.3%
TOTAL, REVENUES			9,369,217.82	7,077,302.37	-24.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,160,000.00	3,230,000.00	-37.4%
Bond Interest and Other Service Charges		7434	5,917,468.78	5,740,258.78	-3.0%
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)			11,077,468.78	8,970,258.78	-19.0%
TOTAL, EXPENDITURES			11,077,468.78	8,970,258.78	-19.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	113,284.61	0.00	-100.0%
(c) TOTAL, SOURCES			113,284.61	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	113,284.61	0.00	-100.0%
(d) TOTAL, USES			113,284.61	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	85,438.93	51,827.00	-39.3%
4) Other Local Revenue		8600-8799	9,283,778.89	7,025,475.37	-24.3%
5) TOTAL, REVENUES			9,369,217.82	7,077,302.37	-24.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	11,077,468.78	8,970,258.78	-19.0%
10) TOTAL, EXPENDITURES			11,077,468.78	8,970,258.78	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,708,250.96)	(1,892,956.41)	10.8%
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	113,284.61	0.00	-100.0%
b) Uses		7630-7699	113,284.61	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,708,250.96)	(1,892,956.41)	10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,632,786.75	6,924,535.79	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,632,786.75	6,924,535.79	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,632,786.75	6,924,535.79	-19.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,924,535.79	5,031,579.38	-27.3%
General Obligation Bond Payments	0000	9780	6,924,535.79		
General Obligation Bonds Payments	0000	9780		5,031,579.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**Fund 63 – Other Enterprise Fund
Campus Connection & Fee
Based Preschool**

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	395,181.39	300,000.00	-24.1%
5) TOTAL, REVENUES			395,181.39	300,000.00	-24.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	375,946.74	372,073.59	-1.0%
3) Employee Benefits		3000-3999	254,079.17	173,240.63	-31.8%
4) Books and Supplies		4000-4999	10,963.13	5,000.00	-54.4%
5) Services and Other Operating Expenses		5000-5999	35,218.44	42,280.01	20.1%
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			676,207.48	592,594.23	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(281,026.09)	(292,594.23)	4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	96,043.32	292,594.23	204.6%
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			96,043.32	292,594.23	204.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(184,982.77)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	184,982.77	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,982.77	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			184,982.77	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	482,249.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	15,897.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,640.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	96,043.32		
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			596,830.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	152,921.00		
2) TOTAL, DEFERRED OUTFLOWS			152,921.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	29,969.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,501.28		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	625,000.00		
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			675,471.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	74,280.00		
2) TOTAL DEFERRED INFLOWS			74,280.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,279.88	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,283.00	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	36,928.00	25,000.00	-32.3%
Other Local Revenue					
All Other Local Revenue		8699	334,690.51	275,000.00	-17.8%
TOTAL, OTHER LOCAL REVENUE			395,181.39	300,000.00	-24.1%
TOTAL, REVENUES			395,181.39	300,000.00	-24.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	16,252.15	15,592.27	-4.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	250,198.43	250,120.64	0.0%
Clerical, Technical and Office Salaries		2400	21,080.52	21,131.77	0.2%
Other Classified Salaries		2900	88,415.64	85,228.91	-3.6%
TOTAL, CLASSIFIED SALARIES			375,946.74	372,073.59	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	138,046.65	60,176.91	-56.4%
OASDI/Medicare/Alternative		3301-3302	26,158.42	26,466.13	1.2%
Health and Welfare Benefits		3401-3402	83,595.41	80,878.95	-3.2%
Unemployment Insurance		3501-3502	188.20	185.96	-1.2%
Workers' Compensation		3601-3602	6,090.49	5,532.68	-9.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			254,079.17	173,240.63	-31.8%
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	10,963.13	5,000.00	-54.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,963.13	5,000.00	-54.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	887.43	930.01	4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,569.90	35,550.00	64.8%
Professional/Consulting Services and Operating Expenditures		5800	11,759.95	5,000.00	-57.5%
Communications		5900	1,001.16	800.00	-20.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,218.44	42,280.01	20.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			676,207.48	592,594.23	-12.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	96,043.32	292,594.23	204.6%
(a) TOTAL, INTERFUND TRANSFERS IN			96,043.32	292,594.23	204.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			96,043.32	292,594.23	204.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	395,181.39	300,000.00	-24.1%
5) TOTAL, REVENUES			395,181.39	300,000.00	-24.1%
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		676,207.48	592,594.23	-12.4%
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			676,207.48	592,594.23	-12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(281,026.09)	(292,594.23)	4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	96,043.32	292,594.23	204.6%
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			96,043.32	292,594.23	204.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(184,982.77)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	184,982.77	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			184,982.77	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			184,982.77	0.00	-100.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Fund 67 – Self Insurance Fund

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,376,806.21	25,830,456.28	-2.1%
5) TOTAL, REVENUES			26,376,806.21	25,830,456.28	-2.1%
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	141,609.20	161,000.00	13.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,362,365.05	25,041,202.45	7.2%
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			23,503,974.25	25,202,202.45	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,872,831.96	628,253.83	-78.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,872,831.96	628,253.83	-78.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,245,246.30	4,118,078.26	230.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,245,246.30	4,118,078.26	230.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,245,246.30	4,118,078.26	230.7%
2) Ending Net Position, June 30 (E + F1e)			4,118,078.26	4,746,332.09	15.3%
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	4,118,078.26	4,746,332.09	15.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,954,768.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	163,326.00		
b) in Banks		9120	1,300,325.11		
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	20,165.16		
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			6,438,584.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,320,506.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	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			2,320,506.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,118,078.26		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	51,708.73	13,000.00	-74.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	143,586.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	24,290,068.10	24,363,370.44	0.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,891,443.38	1,454,085.84	-23.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,376,806.21	25,830,456.28	-2.1%
TOTAL, REVENUES			26,376,806.21	25,830,456.28	-2.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	141,609.20	161,000.00	13.7%
TOTAL, EMPLOYEE BENEFITS			141,609.20	161,000.00	13.7%
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	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,362,365.05	25,041,202.45	7.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,362,365.05	25,041,202.45	7.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			23,503,974.25	25,202,202.45	7.2%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,376,806.21	25,830,456.28	-2.1%
5) TOTAL, REVENUES			26,376,806.21	25,830,456.28	-2.1%
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		23,503,974.25	25,202,202.45	7.2%
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			23,503,974.25	25,202,202.45	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,872,831.96	628,253.83	-78.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,872,831.96	628,253.83	-78.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,245,246.30	4,118,078.26	230.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,245,246.30	4,118,078.26	230.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,245,246.30	4,118,078.26	230.7%
2) Ending Net Position, June 30 (E + F1e)			4,118,078.26	4,746,332.09	15.3%
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	4,118,078.26	4,746,332.09	15.3%

Miscellaneous Forms

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,039.38	15,039.38	15,039.38	15,039.38	15,039.38	15,039.38
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)	15,039.38	15,039.38	15,039.38	15,039.38	15,039.38	15,039.38
5. District Funded County Program ADA						
a. County Community Schools	2.56	2.56	2.56	2.56	2.56	2.56
b. Special Education-Special Day Class	108.93	108.93	108.93	108.93	108.93	108.93
c. Special Education-NPS/LCI						
d. Special Education Extended Year	6.98	6.98	6.98	6.98	6.98	6.98
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)	118.47	118.47	118.47	118.47	118.47	118.47
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,157.85	15,157.85	15,157.85	15,157.85	15,157.85	15,157.85
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Current Expense Formula/Minimum Classroom Compensation

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	79,622,778.69	301	17,766.28	303	79,605,012.41	305	990,412.46		307	78,614,599.95	309
2000 - Classified Salaries	24,743,401.45	311	429,653.94	313	24,313,747.51	315	2,987,410.02		317	21,326,337.49	319
3000 - Employee Benefits	52,187,207.65	321	1,624,336.20	323	50,562,871.45	325	1,943,904.50		327	48,618,966.95	329
4000 - Books, Supplies Equip Replace. (6500)	8,705,728.57	331	99,212.45	333	8,606,516.12	335	1,971,901.40		337	6,634,614.72	339
5000 - Services... & 7300 - Indirect Costs	15,461,457.27	341	114,069.08	343	15,347,388.19	345	709,450.78		347	14,637,937.41	349
TOTAL					178,435,535.68	365			TOTAL	169,832,456.52	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.			57.00%
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)	57.00%
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).	169,832,456.52
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	189,814,323.36
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,910,571.92
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	369,415.04
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,734,165.30
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	4,706,713.33
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	96,043.32
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	340,433.77
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)				8,246,770.76
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	102,569.34
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)				169,759,550.02

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		15,157.85
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,199.45
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.)	165,242,778.28	10,975.53
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)	165,242,778.28	10,975.53
B. Required effort (Line A.2 times 90%)	148,718,500.45	9,877.98
C. Current year expenditures (Line I.E and Line II.B)	169,759,550.02	11,199.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	118,398,526.94	0.00	118,398,526.94			123,522,471.83
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	15,088.74	0.00	15,088.74			15,157.85
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	15,157.85	0.00	15,157.85	15,157.85	0.00	15,157.85
2. Total Charter Schools ADA (Form A, Line C9)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			15,157.85			15,157.85
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	147,039.45	0.00	147,039.45	147,039.00		147,039.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	3,997.72	0.00	3,997.72	3,998.00		3,998.00
4. Secured Roll Taxes (Object 8041)	17,904,297.65	0.00	17,904,297.65	17,904,298.00		17,904,298.00
5. Unsecured Roll Taxes (Object 8042)	731,100.08	0.00	731,100.08	731,100.00		731,100.00
6. Prior Years' Taxes (Object 8043)	46,125.02	0.00	46,125.02	53,240.00		53,240.00
7. Supplemental Taxes (Object 8044)	385,350.08	0.00	385,350.08	385,350.00		385,350.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(617,049.67)	0.00	(617,049.67)	(617,050.00)		(617,050.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	7,115.43	0.00	7,115.43	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	3,313.38	0.00	3,313.38	3,314.00		3,314.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	167,524.81	0.00	167,524.81	167,525.00		167,525.00
12. Parcel Taxes (Object 8621)	0.00	0.00	0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00	0.00	0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00	0.00	0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	18,778,813.95	0.00	18,778,813.95	18,778,814.00	0.00	18,778,814.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00	0.00	0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	18,778,813.95	0.00	18,778,813.95	18,778,814.00	0.00	18,778,814.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,463,332.50			1,563,807.62
OTHER EXCLUSIONS						
20. Americans with Disabilities Act			0.00			0.00
21. Unreimbursed Court Mandated Desegregation Costs			0.00			0.00
22. Other Unfunded Court-ordered or Federal Mandates			0.00			0.00
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,463,332.50			1,563,807.62
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	143,591,574.00	0.00	143,591,574.00	144,275,251.00		144,275,251.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00	0.00	0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	143,591,574.00	0.00	143,591,574.00	144,275,251.00	0.00	144,275,251.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	195,589,474.87	0.00	195,589,474.87	214,601,791.87		214,601,791.87
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,728,446.40	0.00	2,728,446.40	350,000.00		350,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2019-20 Actual			2020-21 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			118,398,526.94			123,522,471.83
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0046			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			123,522,471.83			128,129,860.03
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			18,778,813.95			18,778,814.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			1,818,942.00			1,818,942.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			106,206,990.38			110,914,853.65
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			106,206,990.38			110,914,853.65
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,768,201.02			211,866.53
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,547,014.97			18,990,680.53
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			104,438,789.36			110,702,987.12
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,547,014.97			
b. State Subventions (Line D8)			104,438,789.36			
c. Less: Excluded Appropriations (Line C23)			1,463,332.50			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			123,522,471.83			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 5,179,990.45
- 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) 149,919,311.50

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) 3.46%

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)	7,585,315.41
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,481,851.20
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,250.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	682.82
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)	683,756.41
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)	855.31
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)	9,810,711.15
9. Carry-Forward Adjustment (Part IV, Line F)	1,160,807.76
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,971,518.91

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	105,041,172.51
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,590,891.67
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	21,750,233.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,184,467.38
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	369,415.04
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	737.76
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	888,932.98
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)	122,791.02
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,077,989.63
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)	23,864.69
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)	1,424,431.14
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	956,493.98
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,061,627.55
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)	175,493,048.60

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) 5.59%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 6.25%

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>9,810,711.15</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(2,121,561.98)</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 (3.72%) times Part III, Line B19); zero if negative	<u>1,160,807.76</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.72%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.72%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,160,807.76</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>1,160,807.76</u>

Approved indirect cost rate: 3.72%
Highest rate used in any program: 3.72%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,902,360.43	145,167.81	3.72%
01	3025	6,685.60	248.70	3.72%
01	3060	36,834.25	440.23	1.20%
01	3061	9,898.83	368.24	3.72%
01	3182	72,289.16	2,689.16	3.72%
01	3210	115,132.96	4,282.95	3.72%
01	3310	5,387,147.37	200,401.88	3.72%
01	3315	131,307.23	4,884.63	3.72%
01	3550	26,714.58	993.78	3.72%
01	4035	404,207.11	15,036.50	3.72%
01	4203	178,850.93	3,577.02	2.00%
01	6387	186,165.06	6,925.34	3.72%
01	6500	11,986,622.63	445,902.36	3.72%
01	7311	24,275.80	903.06	3.72%
01	7388	253,142.11	9,416.89	3.72%
01	7510	372,915.60	13,872.46	3.72%
01	8150	4,961,236.80	184,558.01	3.72%
01	9010	1,536,744.53	22,166.63	1.44%
11	6391	858,295.37	31,928.59	3.72%
12	6105	934,991.82	34,781.70	3.72%
13	5310	7,500,775.38	278,132.32	3.71%
13	5320	172,687.20	6,423.96	3.72%
13	9010	112,788.71	4,195.74	3.72%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		233,196.05	233,196.05
2. State Lottery Revenue	8560	2,390,920.87		855,825.48	3,246,746.35
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	(1,589,113.27)	1,589,113.27		0.00
6. Total Available (Sum Lines A1 through A5)		801,807.60	1,589,113.27	1,089,021.53	3,479,942.40
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	683,115.72	1,321,848.68		2,004,964.40
2. Classified Salaries	2000-2999	14,633.77			14,633.77
3. Employee Benefits	3000-3999	104,058.11	267,264.59		371,322.70
4. Books and Supplies	4000-4999	0.00		1,089,021.53	1,089,021.53
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		801,807.60	1,589,113.27	1,089,021.53	3,479,942.40
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
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.

	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,434,102.95	1,625,683.38	1,144.74	1,618,588.18	20,227,845.32	24,720.00	50,811.15
3100 Alternative Schools	612.54	612.54	612.54	612.54	758.89	758.89	4,415.00
3200 Continuation Schools	6.00	6.00	6.00	6.00	9.00	9.00	118.00
3300 Independent Study Centers	8.80	8.80	8.80	8.80	9.00	9.00	11.00
3400 Opportunity Schools	2.00	2.00	2.00	2.00	3.00	3.00	
3550 Community Day Schools	6.20	6.20	6.20	6.20	7.00	7.00	24.00
3700 Specialized Secondary Programs							
3800 Career Technical Education	22.06	22.06	22.06	22.06			
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	88.00	88.00	88.00	88.00	62.90	62.90	315.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					6.00		
-- Child Development (Fund 12)					4.00		
-- Cafeteria (Funds 13 & 61)					26.87		
C. Total Allocation Factors	745.60	745.60	745.60	745.60	886.66	880.66	4,883.00

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	115,375,857.88	21,224,614.53	136,600,472.41	7,615,618.26	144,216,090.67	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,012,485.12	244,459.37	1,256,944.49	70,075.96	1,327,020.45	
3300	Independent Study Centers	1,768,312.06	260,919.25	2,029,231.31	113,131.75	2,142,363.06	
3400	Opportunity Schools	355,454.30	81,077.16	436,531.46	24,337.08	460,868.54	
3550	Community Day Schools	1,245,457.10	199,053.26	1,444,510.36	80,532.95	1,525,043.31	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	3,194,121.49	138,452.51	3,332,574.00	185,794.46	3,518,368.46	
4110	Regular Education, Adult	7,370.49	0.00	7,370.49	410.91	7,781.40	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	47,580.08	0.00	47,580.08	2,652.64	50,232.72	
5000-5999	Special Education	24,355,525.95	1,992,318.26	26,347,844.21	1,468,919.69	27,816,763.90	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	340,433.77	0.00	340,433.77	18,979.54	359,413.31	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	369,415.04	0.00	369,415.04	20,595.27	390,010.31	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				5,802.80	5,802.80	
----	Enterprise				737.76	737.76	
----	Facilities Acquisition & Construction				346,032.44	346,032.44	
----	Other Outgo				6,547,482.05	6,547,482.05	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		842,001.41	842,001.41	613,773.10	1,455,774.51	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(355,462.31)	(355,462.31)	
----	Total General Fund and Charter Schools Funds Expenditures	148,072,013.28	24,982,895.75	173,054,909.03	9,859,359.30	189,814,323.38	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	85,269,157.44	3,860,017.92	828,080.53	8,941,440.80	8,204,330.73	5,058,078.52	3,214,488.78			263.16	0.00	115,375,857.88
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	804,846.29	0.00	1,269.89	158,970.27	47,398.67	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	1,187,236.04	0.00	0.00	307,819.39	273,256.63	0.00	0.00			0.00	0.00	1,012,485.12
3400	Opportunity Schools	243,105.49	0.00	0.00	65,021.47	47,327.34	0.00	0.00			0.00	0.00	1,768,312.06
3550	Community Day Schools	950,082.76	0.00	17.82	172,551.79	63,103.20	0.00	0.00			0.00	0.00	355,454.30
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			59,701.53	0.00	1,245,457.10
3800	Career Technical Education	3,192,971.63	0.00	0.00	305.53	844.33	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	7,370.49	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,194,121.49
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	7,370.49
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	46,362.96	0.00	1,217.12	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	16,108,517.08	629,378.12	0.00	661,911.17	6,175,182.75	780,536.83	0.00			0.00	0.00	47,580.08
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	24,355,525.95
Other Goals													
7110	Nonagency - Educational	146,928.58	114,584.12	4,829.67	72,851.40	0.00	0.00	0.00	0.00	0.00	1,240.00	0.00	340,433.77
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	369,415.04	0.00	0.00	0.00	369,415.04
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		107,956,578.76	4,603,980.16	835,415.03	10,380,871.82	14,811,443.65	5,838,615.35	3,214,488.78	369,415.04	0.00	61,204.69	0.00	148,072,013.28

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	3,844,410.85	17,334,262.41	45,941.27	21,224,614.53
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	37,657.08	205,574.41	1,227.88	244,459.37
3300	Independent Study Centers	55,230.38	205,574.41	114.46	260,919.25
3400	Opportunity Schools	12,552.36	68,524.80	0.00	81,077.16
3550	Community Day Schools	38,912.31	159,891.21	249.74	199,053.26
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	138,452.51	0.00	0.00	138,452.51
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	552,303.78	1,436,736.68	3,277.80	1,992,318.26
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		136,881.19		136,881.19
--	Child Development (Fund 12)	0.00	91,366.40	0.00	91,366.40
--	Cafeteria (Funds 13 and 61)		613,753.82		613,753.82
Total Allocated Support Costs		4,679,519.27	20,252,565.33	50,811.15	24,982,895.75

A. Central Administration Costs in General Fund and Charter Schools Funds		
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)		889,615.80
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)		58,250.00
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)		7,708,106.43
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)		1,558,849.39
5 Total Central Administration Costs in General Fund and Charter Schools Funds		10,214,821.62
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)		148,072,013.28
2 Total Allocated Costs (from Form PCR, Column 2, Total)		24,982,895.75
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		173,054,909.03
C. Direct Charged Costs in Other Funds		
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)		1,424,431.14
2 Child Development (Fund 12, Objects 1000-5999, except 5100)		956,493.98
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)		7,786,251.29
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)		0.00
5 Total Direct Charged Costs in Other Funds		10,167,176.41
D. Total Direct Charged and Allocated Costs (B3 + C5)		183,222,085.44
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.58%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	5,802.80				5,802.80
Enterprise (Objects 1000-5999, 6400, and 6500)		737.76			737.76
Facilities Acquisition & Construction (Objects 1000-6500)			346,032.44		346,032.44
Other Outgo (Objects 1000-7999)				6,547,482.05	6,547,482.05
Total Other Costs	5,802.80	737.76	346,032.44	6,547,482.05	6,900,055.05

Current LEA: 10-73965-0000000 Central Unified		
Selected SELPA: BE		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BE	Fresno County	

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	11,170.70	0.00	0.00	(355,462.31)				
Other Sources/Uses Detail					0.00	96,043.32		
Fund Reconciliation							361,926.79	122,159.56
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	4,011.26	0.00	31,928.59	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							979.03	16,342.40
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,250.83	0.00	34,781.70	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.09	10,375.57
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(46,002.69)	288,752.02	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							8,669.31	299,996.57
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							243,029.60	62,215.71
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							16,874.21	19,897.61
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							55,500.71	231,534.36
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	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

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	21,569.90	0.00						
Other Sources/Uses Detail					96,043.32	0.00		
Fund Reconciliation							96,043.32	20,501.28
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	46,002.69	(46,002.69)	355,462.31	(355,462.31)	96,043.32	96,043.32	783,023.06	783,023.06

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,983,774.97	0.00	410,029.86	0.00	273,101.12	920,040.03	7,331,601.87		10,918,547.85
2000-2999	Classified Salaries	645,899.73	0.00	0.00	0.00	223,562.14	604,693.24	2,594,230.62		4,068,325.73
3000-3999	Employee Benefits	1,339,505.94	0.00	191,653.68	0.00	236,885.20	757,089.09	5,051,491.06		7,576,624.97
4000-4999	Books and Supplies	68,110.25	0.00	218.49	0.00	1,238.87	9,525.82	45,604.88		124,698.31
5000-5999	Services and Other Operating Expenditures	542,092.72	0.00	9,784.92	0.00	1,908.20	330,403.36	783,139.89		1,667,329.09
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	Slate Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,579,323.61	0.00	611,686.95	0.00	736,695.53	2,621,751.54	15,806,068.32	0.00	24,355,625.95
7310	Transfers of Indirect Costs	651,188.87	0.00	0.00	0.00	0.00	0.00	0.00		651,188.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,992,318.23	0.00	0.00	0.00	0.00	0.00	0.00		1,992,318.23
	Total Indirect Costs and PCR Allocations	2,643,507.10	0.00	611,686.95	0.00	736,695.53	2,621,751.54	15,806,068.32	0.00	26,999,033.05
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	102,761.79	0.00	0.00	0.00	267,912.12	0.00	58,956.33		429,630.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	223,562.14	590,889.42	2,545,368.87		3,359,820.43
3000-3999	Employee Benefits	31,571.75	0.00	0.00	0.00	203,376.99	303,069.83	1,336,770.28		1,874,788.85
4000-4999	Books and Supplies	10,479.21	0.00	0.00	0.00	777.77	2,680.06	4,598.72		18,535.76
5000-5999	Services and Other Operating Expenditures	120,299.32	0.00	1,615.74	0.00	171.08	0.00	167,102.93		289,189.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	Slate Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	285,112.07	0.00	1,615.74	0.00	695,800.10	896,639.31	4,112,797.13	0.00	5,971,964.35
7310	Transfers of Indirect Costs	205,286.51	0.00	0.00	0.00	0.00	0.00	0.00		205,286.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	205,286.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205,286.51
8980	TOTAL BEFORE OBJECT 8980	470,398.58	0.00	1,615.74	0.00	695,800.10	896,639.31	4,112,797.13	0.00	6,177,250.86
Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										
TOTAL COSTS										
										2,942,037.11
										3,235,213.75

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,881,013.18	0.00	410,029.86	0.00	5,189.00	920,040.03	7,272,645.54		10,488,917.61
2000-2999	Classified Salaries	645,839.73	0.00	0.00	0.00	0.00	13,803.82	48,861.75		708,505.30
3000-3999	Employee Benefits	1,307,994.19	0.00	191,653.68	0.00	33,508.21	454,019.26	3,714,720.78		5,701,896.12
4000-4999	Books and Supplies	57,631.04	0.00	218.49	0.00	461.10	6,845.76	41,006.16		106,162.55
5000-5999	Services and Other Operating Expenditures	421,793.40	0.00	8,169.18	0.00	1,737.12	330,403.36	616,036.96		1,378,140.02
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,314,211.54	0.00	610,071.21	0.00	40,895.43	1,725,112.23	11,693,271.19	0.00	18,363,561.60
7310	Transfers of Indirect Costs	445,902.36	0.00	0.00	0.00	0.00	0.00	0.00		445,902.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	1,992,318.23								1,992,318.23
	Total Indirect Costs and PCR Allocations	2,438,220.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,438,220.59
	TOTAL BEFORE OBJECT 8980	6,752,432.13	0.00	610,071.21	0.00	40,895.43	1,725,112.23	11,693,271.19	0.00	20,821,782.19
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,942,037.11
	TOTAL COSTS									23,763,819.30
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,580,058.64	0.00	0.00	0.00	5,189.00	27,416.83	385,366.76		1,998,031.23
2000-2999	Classified Salaries	544,147.40	0.00	0.00	0.00	0.00	13,803.82	48,737.01		606,688.23
3000-3999	Employee Benefits	921,180.39	0.00	0.00	0.00	1,049.21	3,956.15	152,735.95		1,078,921.70
4000-4999	Books and Supplies	37,248.26	0.00	0.00	0.00	0.00	0.00	6,254.47		43,502.73
5000-5999	Services and Other Operating Expenditures	199,872.27	0.00	0.00	0.00	0.00	1,375.44	18,464.00		219,711.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,282,506.96	0.00	0.00	0.00	6,238.21	46,552.24	611,558.19	0.00	3,946,855.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,282,506.96	0.00	0.00	0.00	6,238.21	46,552.24	611,558.19	0.00	3,946,855.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,942,037.11
8980	Contributions from Unrestricted Revenues to State goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									8,172,405.42
	TOTAL COSTS									15,061,298.13

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

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	22,728,774.34	13,777,848.53
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

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

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

5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	22,728,774.34	13,777,848.53
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	1,519.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	1,519.00	

SELPA: Fresno County (BE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno County (BE)

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

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

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

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

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

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

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

SELPA: Fresno County (BE)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-2019	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	26,999,033.05		
b. Less: Expenditures paid from federal sources	3,235,213.75		
c. Expenditures paid from state and local sources	23,763,819.30	22,728,774.34	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		22,728,774.34	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	23,763,819.30	22,728,774.34	1,035,044.96

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

	Actual FY 2019-20	Comparison Year 2018-2019	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	26,999,033.05		
b. Less: Expenditures paid from federal sources	3,235,213.75		
c. Expenditures paid from state and local sources	23,763,819.30	22,728,774.34	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		22,728,774.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	23,763,819.30	22,728,774.34	
d. Special education unduplicated pupil count	1,574	1,519	
e. Per capita state and local expenditures (A2c/A2d)	15,097.73	14,962.99	134.74

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

SELPA: Fresno County (BE)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	15,061,298.13	13,777,848.53	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		13,777,848.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,061,298.13	13,777,848.53	1,283,449.60

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

	Actual FY 2019-20	Comparison Year 2018-2019	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	15,061,298.13	13,777,848.53	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		13,777,848.53	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	15,061,298.13	13,777,848.53	
b. Special education unduplicated pupil count	1,574	1,519	
c. Per capita local expenditures (B2a/B2b)	9,568.80	9,070.34	498.46

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,574
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	2,042,820.23	0.00	509,313.01	0.00	292,058.95	8,512,713.96		11,356,906.15
2000-2999	Classified Salaries	677,825.78	0.00	0.00	0.00	269,281.01	3,448,860.64		4,395,967.43
3000-3999	Employee Benefits	1,374,903.43	0.00	210,183.29	0.00	264,938.87	5,741,421.47		7,591,447.06
4000-4999	Books and Supplies	80,339.11	0.00	250.00	0.00	3,222.45	36,852.90		120,664.46
5000-5999	Services and Other Operating Expenditures	680,486.46	0.00	4,200.00	0.00	1,800.00	734,817.35		1,421,303.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,856,375.01	0.00	723,946.30	0.00	831,301.28	18,474,666.32	0.00	24,886,288.91
7310	Transfers of Indirect Costs	1,068,562.37	0.00	0.00	0.00	0.00	0.00		1,068,562.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,068,562.37	0.00	0.00	0.00	0.00	0.00		1,068,562.37
	TOTAL COSTS	5,924,937.38	0.00	723,946.30	0.00	831,301.28	18,474,666.32	0.00	25,954,851.28
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	1,932,228.37	0.00	509,313.01	0.00	5,300.00	8,462,564.03		10,909,405.41
2000-2999	Classified Salaries	677,825.78	0.00	0.00	0.00	0.00	64,627.32		742,453.10
3000-3999	Employee Benefits	1,342,967.12	0.00	210,183.29	0.00	19,538.26	3,891,133.97		5,463,822.64
4000-4999	Books and Supplies	69,719.14	0.00	250.00	0.00	1,700.00	25,178.99		96,848.13
5000-5999	Services and Other Operating Expenditures	651,863.46	0.00	3,200.00	0.00	1,800.00	732,526.10		1,389,389.56
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,674,603.87	0.00	722,946.30	0.00	28,338.26	13,176,030.41	0.00	18,601,918.84
7310	Transfers of Indirect Costs	717,046.42	0.00	0.00	0.00	0.00	0.00		717,046.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	717,046.42	0.00	0.00	0.00	0.00	0.00		717,046.42
	TOTAL BEFORE OBJECT 8980	5,391,650.29	0.00	722,946.30	0.00	28,338.26	13,176,030.41	0.00	19,318,965.26
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								
	TOTAL COSTS								3,498,393.95
									22,817,359.21

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	1,628,857.53	0.00	0.00	0.00	5,300.00	425,821.31		2,059,978.84
2000-2999	Classified Salaries	573,357.97	0.00	0.00	0.00	0.00	64,627.32		637,985.29
3000-3999	Employee Benefits	966,380.93	0.00	0.00	0.00	1,014.26	162,705.35		1,130,100.54
4000-4999	Books and Supplies	43,751.42	0.00	0.00	0.00	0.00	0.00		43,751.42
5000-5999	Services and Other Operating Expenditures	265,213.18	0.00	0.00	0.00	0.00	11,500.00		276,713.18
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,477,561.03	0.00	0.00	0.00	6,314.26	664,653.98	0.00	4,148,529.27
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,477,561.03	0.00	0.00	0.00	6,314.26	664,653.98	0.00	4,148,529.27
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								3,498,393.95
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								8,551,431.00
	TOTAL COSTS								16,196,354.22

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,983,774.97	0.00	410,029.86	0.00	273,101.12	920,040.03	7,331,601.87		10,918,547.85
2000-2999	Classified Salaries	645,839.73	0.00	0.00	0.00	223,562.14	604,693.24	2,594,230.62		4,066,325.73
3000-3999	Employee Benefits	1,339,505.94	0.00	191,653.68	0.00	236,865.20	757,089.09	5,051,491.06		7,576,624.97
4000-4999	Books and Supplies	68,110.25	0.00	218.49	0.00	1,236.87	9,525.82	45,604.88		124,698.31
5000-5999	Services and Other Operating Expenditures	542,092.72	0.00	9,784.92	0.00	1,908.20	330,403.36	783,139.89		1,667,329.09
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,579,323.61	0.00	611,686.95	0.00	736,695.53	2,621,751.54	15,806,068.32	0.00	24,355,525.95
7310	Transfers of Indirect Costs	651,188.87	0.00	0.00	0.00	0.00	0.00	0.00		651,188.87
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,992,318.23	0.00	0.00	0.00	0.00	0.00	0.00		1,992,318.23
	Total Indirect Costs	651,188.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	651,188.87
	TOTAL COSTS	5,230,512.48	0.00	611,686.95	0.00	736,695.53	2,621,751.54	15,806,068.32	0.00	25,006,714.92
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	102,761.79	0.00	0.00	0.00	267,912.12	0.00	58,956.33		429,630.24
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	223,562.14	590,889.42	2,545,368.87		3,359,820.43
3000-3999	Employee Benefits	31,571.75	0.00	0.00	0.00	203,376.99	303,069.83	1,336,770.28		1,874,788.85
4000-4999	Books and Supplies	10,479.21	0.00	0.00	0.00	777.77	2,680.06	4,598.72		18,535.76
5000-5999	Services and Other Operating Expenditures	120,299.32	0.00	1,615.74	0.00	171.08	0.00	167,102.93		289,189.07
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	265,112.07	0.00	1,615.74	0.00	695,800.10	896,639.31	4,112,797.13	0.00	5,971,964.35
7310	Transfers of Indirect Costs	205,286.51	0.00	0.00	0.00	0.00	0.00	0.00		205,286.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	205,286.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205,286.51
	TOTAL BEFORE OBJECT 8980	470,398.58	0.00	1,615.74	0.00	695,800.10	896,639.31	4,112,797.13	0.00	6,177,250.86
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5610, goals 5000-5999)									
	TOTAL COSTS									2,942,037.11
										3,235,213.75

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,881,013.18	0.00	410,029.86	0.00	5,189.00	920,040.03	7,272,645.54		10,488,917.61
2000-2999	Classified Salaries	645,839.73	0.00	0.00	0.00	0.00	13,803.82	48,861.75		708,505.30
3000-3999	Employee Benefits	1,307,934.19	0.00	191,653.68	0.00	33,508.21	454,019.26	3,714,720.78		5,701,836.12
4000-4999	Books and Supplies	57,631.04	0.00	219.49	0.00	461.10	6,845.76	41,006.16		106,162.55
5000-5999	Services and Other Operating Expenditures	421,793.40	0.00	8,169.18	0.00	1,737.12	330,403.36	616,036.96		1,378,140.02
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,314,211.54	0.00	610,071.21	0.00	40,895.43	1,725,112.23	11,693,271.19	0.00	18,383,561.60
7310	Transfers of Indirect Costs	445,902.36	0.00	0.00	0.00	0.00	0.00	0.00		445,902.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,992,318.23	0.00	0.00	0.00	0.00	0.00	0.00		1,992,318.23
	Total Indirect Costs	445,902.36	0.00	0.00	0.00	0.00	0.00	0.00		445,902.36
	TOTAL BEFORE OBJECT 8980	4,760,113.90	0.00	610,071.21	0.00	40,895.43	1,725,112.23	11,693,271.19	0.00	18,829,463.96
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									
	TOTAL COSTS	2,942,037.11								21,771,501.07
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,580,058.64	0.00	0.00	0.00	5,189.00	27,416.83	385,366.76		1,998,031.23
2000-2999	Classified Salaries	544,147.40	0.00	0.00	0.00	0.00	13,803.82	48,737.01		606,688.23
3000-3999	Employee Benefits	921,180.39	0.00	0.00	0.00	1,049.21	3,956.15	152,735.95		1,078,921.70
4000-4999	Books and Supplies	37,248.26	0.00	0.00	0.00	0.00	0.00	6,254.47		43,502.73
5000-5999	Services and Other Operating Expenditures	199,872.27	0.00	0.00	0.00	0.00	1,375.44	18,464.00		219,711.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,282,506.96	0.00	0.00	0.00	6,238.21	46,552.24	611,558.19	0.00	3,946,855.60
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	3,282,506.96	0.00	0.00	0.00	6,238.21	46,552.24	611,558.19	0.00	3,946,855.60
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999, & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									
	TOTAL COSTS	2,942,037.11								8,172,405.42
	TOTAL COSTS									15,061,298.13

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

SELPA: Fresno County (BE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Fresno County (BE)

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

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

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

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

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

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

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

SELPA: Fresno County (BE)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-2020	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	25,954,851.28		
b. Less: Expenditures paid from federal sources	3,137,492.07		
c. Expenditures paid from state and local sources	22,817,359.21	23,763,819.30	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,992,318.23)	
Comparison year's expenditures, adjusted for MOE calculation		21,771,501.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	22,817,359.21	21,771,501.07	1,045,858.14

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

	Budgeted Amounts FY 2020-21	Comparison Year 2019-2020	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	25,954,851.28		
b. Less: Expenditures paid from federal sources	3,137,492.07		
c. Expenditures paid from state and local sources	22,817,359.21	23,763,819.30	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(1,192,318.23)	
Comparison year's expenditures, adjusted for MOE calculation		22,571,501.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	22,817,359.21	22,571,501.07	
d. Special education unduplicated pupil count	1574	1574	
e. Per capita state and local expenditures (A2c/A2d)	14,496.42	14,340.22	156.20

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

SELPA: Fresno County (BE)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year 2019-2020	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	16,198,354.22	15,061,298.13	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,061,298.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,198,354.22	15,061,298.13	1,137,056.09

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

	Budget FY 2020-21	Comparison Year 2019-2020	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	16,198,354.22	15,061,298.13	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		15,061,298.13	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	16,198,354.22	15,061,298.13	
b. Special education unduplicated pupil count	1,574	1,574	
c. Per capita local expenditures (B2a/B2b)	10,291.20	9,568.80	722.40

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

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Unaudited Actuals
2019-20 Unaudited Actuals
Technical Review Checks

Central Unified

Fresno County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by fund. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	3210	-119,415.91

Explanation: Per CDE guidance, ESSER fund expenditures are allowed to be reported in 2019-20 but revenue will not be reported until 2020-21

01 3220 -312,487.57
Explanation:Per CDE guidance, loss mitigation fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21

Total of negative resource balances for Fund 01 -431,903.48

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3210	9790	-119,415.91

Explanation:Per CDE guidance ESSER fund expenditures are allowed in 2019-2020 but revenue will not be reported until 2020-21

01	3220	9790	-312,487.57
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Explanation:Per CDE guidance Loss Mitigation fund expenditures are allowed to be reported in 20219-2020 but revenues are not allowed to be reported until 2020-21

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: EXCEPTION

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.OPEB.9664	36,587,605.00	36,587,605.00

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
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Unaudited Actuals
2020-21 Budget
Technical Review Checks

Central Unified

Fresno County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
-----------------------------	----------	--------	-------

01-3220-0-0000-0000-9791	3220	9791	-312,487.57
Explanation: Per CDE guidance Loss Mitigation fund expenditures were allowed to be expensed in 2019-20 but revenue was not allowed to be reported until the 2020-21 fiscal year thus having a beginning balance			

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

CAT Forms

FEDERAL PROGRAM NAME	Title I, A	Title 1 Part D	Migrant	Migrant	Migrant	ESSA School Improvement	Special ED IDEA	Coronavirus Relif - Loss Mitigation
FEDERAL CATALOG NUMBER	84.01	84.01	84.011	84.011	84.011	84.01	84.027	
RESOURCE CODE	3010	3025	3060	3061	3061	3182	3310	3220
REVENUE OBJECT	8290	8290	8285	8285	8285	8290	8181	8290
LOCAL DESCRIPTION (if any)	Basic Grant	Local Delinquent	Regular	Regular	Summer	ESSA CSI	Basic Local	CFR
AWARD								
1. Prior Year Carryover	693,762.59		0.00	0.00	0.00	689,768.00		
2. a. Current Year Award	5,415,558.00		83,250.00	83,250.00	21,840.00	688,903.00	2,714,040.00	
b. Transferability (ESSA)								
c. Other Adjustments								
d. Adj Curr Yr Award								
(sum lines 2a, 2b, & 2c)	5,415,558.00	0.00	83,250.00	83,250.00	21,840.00	688,903.00	2,714,040.00	0.00
3. Required Matching Funds/Other		6,934.30					2,873,509.25	
4. Total Available Award	6,109,320.59	6,934.30	83,250.00	83,250.00	21,840.00	1,378,671.00	5,587,549.25	0.00
(sum lines 1, 2d, & 3)								
REVENUES								
5. Unearned Revenue Deferred from Prior Year	693,762.59		0.00	0.00	0.00	172,442.00		
6. Cash Received in Current Year	4,361,537.00		36,639.83	36,639.83	9,898.83	170,123.00		
7. Contributed Matching Funds		6,934.30					2,873,509.25	
8. Total Available (sum lines 5, 6, & 7)	5,055,299.59	6,934.30	36,639.83	36,639.83	9,898.83	342,565.00	2,873,509.25	0.00
EXPENDITURES								
9. Donor-Authorized Expenditures	4,561,049.46	6,934.30	37,274.48	37,274.48	10,267.07	332,826.40	5,587,549.25	312,487.57
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	4,561,049.46	6,934.30	37,274.48	37,274.48	10,267.07	332,826.40	5,587,549.25	312,487.57
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	494,250.13	0.00	(634.65)	(634.65)	(368.24)	9,738.60	(2,714,040.00)	(312,487.57)
a. Unearned Revenue	494,250.13					170,123.00		
b. Accounts Payable			634.65	634.65	368.24	160,384.40	2,714,040.00	
c. Accounts Receivable								
14. Unused Grant Award Calculation (line 4 minus line 9)	1,548,271.13	0.00	45,975.52	45,975.52	11,572.93	1,045,844.60	0.00	(312,487.57)
15. If Carryover is allowed, enter line 14 amount here	1,548,271.13		0.00	0.00	0.00	1,045,844.60	0.00	(312,487.57)
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,561,049.46	0.00	37,274.48	37,274.48	10,267.07	332,826.40	2,714,040.00	0.00

FEDERAL PROGRAM NAME	Special Ed IDEA Preschool	Career Tech Ed Secondary	Title II, A	Title IV	Title III	ADULT Career Tech Ed	ADULT Adult Basic Ed & ELA
FEDERAL CATALOG NUMBER	84.173	84.048	84.367	84.424	84.365	84.048	84.002A
RESOURCE CODE	3315	3550	4035	4127	4203	3555	3905
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Sec 619	Perkins Sec 131	Imp teacher Quality	ESSA	LEP	Adult Ed Fund	Adult Ed Fund
AWARD							
1. Prior Year Carryover	0.00	0.00	439,817.87	171,284.00	47,750.06	0.00	0.00
2. a. Current Year Award	67,664.00	145,352.00	604,146.00	408,298.00	247,836.00	34,838.00	49,115.00
b. Transferability (ESSA)			579,582.00	(579,582.00)			
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	67,664.00	145,352.00	1,183,728.00	(171,284.00)	247,836.00	34,838.00	49,115.00
3. Required Matching Funds/Other	68,527.86						
4. Total Available Award	136,191.86	145,352.00	1,623,545.87	0.00	295,586.06	34,838.00	49,115.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year		0.00	439,817.87	0.00	47,750.06	0.00	
6. Cash Received in Current Year		4,701.99	268,951.00	0.00	112,409.00	0.00	36,836.00
7. Contributed Matching Funds	68,527.86						
8. Total Available (sum lines 5, 6, & 7)	68,527.86	4,701.99	708,768.87	0.00	160,159.06	0.00	36,836.00
EXPENDITURES							
9. Donor-Authorized Expenditures	136,191.86	27,708.36	429,541.94		194,005.50	34,838.00	49,115.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	136,191.86	27,708.36	429,541.94	0.00	194,005.50	34,838.00	49,115.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(67,664.00)	(23,006.37)	279,226.93	0.00	(33,846.44)	(34,838.00)	(12,279.00)
a. Unearned Revenue			279,226.93				
b. Accounts Payable							
c. Accounts Receivable	67,664.00	23,006.37			33,846.44	34,838.00	12,279.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	117,643.64	1,194,003.93	0.00	101,580.56	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	1,194,003.93		101,580.56	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	67,664.00	27,708.36	429,541.94	0.00	194,005.50	34,838.00	49,115.00

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

FEDERAL PROGRAM NAME	ADULT Secondary Education	ADULT Ed- Eng Lit & Civic Ed	CN: NSLP Equip Grant	TOTAL
FEDERAL CATALOG NUMBER	84.002	84.002A	10.579	
RESOURCE CODE	3913	3926	5314	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Adult Ed Fund	Adult Ed Fund	Cafeteria Fund	
AWARD				
1. Prior Year Carryover	0.00	0.00	0.00	2,042,382.52
2. a. Current Year Award	80,300.00	1,035.00	94,089.00	10,656,264.00
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	80,300.00	1,035.00	94,089.00	10,656,264.00
3. Required Matching Funds/Other				2,948,971.41
4. Total Available Award	80,300.00	1,035.00	94,089.00	15,647,617.93
(sum lines 1, 2d, & 3)				
REVENUES				
5. Unearned Revenue Deferred from Prior Year				1,353,772.52
6. Cash Received in Current Year	60,225.00	776.00	84,680.10	5,146,777.75
7. Contributed Matching Funds				2,948,971.41
8. Total Available (sum lines 5, 6, & 7)	60,225.00	776.00	84,680.10	9,449,521.68
EXPENDITURES				
9. Donor-Authorized Expenditures	80,300.00	1,035.00	0.00	11,801,124.19
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	80,300.00	1,035.00	0.00	11,801,124.19
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(20,075.00)	(259.00)	84,680.10	(2,351,602.51)
a. Unearned Revenue			84,680.10	1,028,280.16
b. Accounts Payable				0.00
c. Accounts Receivable	20,075.00	259.00		3,067,395.10
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	94,089.00	3,846,493.74
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	94,089.00	3,671,301.65
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	80,300.00	1,035.00	0.00	8,539,665.21

STATE PROGRAM NAME	California State Preschool Program	Career Tech Ed Incentive Grant	Special Ed Workability	Ag Career Tech Ed Incentive	TOTAL
RESOURCE CODE	6105	6387	6520	7010	
REVENUE OBJECT	8530	8590	8677	8590	
LOCAL DESCRIPTION (if any)	Child Dev Fund	CTEIG	Workability	AG Incentive	
AWARD					
1. Prior Year Carryover	0.00	119,773.26	0.00	484.34	120,257.60
2. a. Current Year Award	1,073,264.00	311,482.00	19,918.00	28,314.00	1,432,978.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,073,264.00	311,482.00	19,918.00	28,314.00	1,432,978.00
3. Required Matching Funds/Other				28,875.85	28,875.85
4. Total Available Award (sum lines 1, 2c, & 3)	1,073,264.00	431,255.26	19,918.00	57,674.19	1,582,111.45
REVENUES					
5. Unearned Revenue Deferred from Prior Year		119,773.26		484.34	120,257.60
6. Cash Received in Current Year	815,955.36	311,482.00	0.00	21,236.00	1,148,673.36
7. Contributed Matching Funds				18,611.14	18,611.14
8. Total Available (sum lines 5, 6, & 7)	815,955.36	431,255.26	0.00	40,331.48	1,287,542.10
EXPENDITURES					
9. Donor-Authorized Expenditures	969,773.52	226,615.97	14,703.08	37,144.75	1,248,237.32
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	969,773.52	226,615.97	14,703.08	37,144.75	1,248,237.32
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(153,818.16)	204,639.29	(14,703.08)	3,186.73	39,304.78
a. Unearned Revenue		204,639.29		3,186.73	207,826.02
b. Accounts Payable					0.00
c. Accounts Receivable	153,818.16		14,703.08		168,521.24
14. Unused Grant Award Calculation (line 4 minus line 9)	103,490.48	204,639.29	5,214.92	20,529.44	333,874.13
15. If Carryover is allowed, enter line 14 amount here	0.00	204,639.29	0.00	20,529.44	225,168.73
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	969,773.52	226,615.97	14,703.08	18,533.61	1,229,626.18

LOCAL PROGRAM NAME	LEAs	Aquatics	DOJ Tobacco Grant	State Water Resource Grant	Fresno Regional Occupation Program	Discretionary	Invoices/Facilities
RESOURCE CODE	9010	9010	9016	9018	9023	9031	9034
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		Mgr 5100			ROP		
AWARD							
1. Prior Year Carryover			0.00	0.00	0.00	109,883.27	1,545.99
2. a. Current Year Award	343,377.83	92,032.74	364,000.00	1,957,555.11	44,947.07	53,311.65	15,012.04
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	343,377.83	92,032.74	364,000.00	1,957,555.11	44,947.07	53,311.65	15,012.04
3. Required Matching Funds/Other		176,178.21			486,882.24	19,415.20	
4. Total Available Award (sum lines 1, 2c, & 3)	343,377.83	268,210.95	364,000.00	1,957,555.11	531,829.31	182,610.12	16,558.03
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	288,475.88	92,032.74	0.00	0.00		109,883.27	1,545.99
7. Contributed Matching Funds		176,178.21				50,152.67	8,600.83
8. Total Available (sum lines 5, 6, & 7)	288,475.88	268,210.95	0.00	0.00	486,882.24	19,415.20	10,146.82
EXPENDITURES							
9. Donor-Authorized Expenditures	343,377.83	268,210.95	83,997.77	82,018.36	531,829.31	60,026.37	14,990.04
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	343,377.83	268,210.95	83,997.77	82,018.36	531,829.31	60,026.37	14,990.04
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(54,901.95)	0.00	(83,997.77)	(82,018.36)	(44,947.07)	119,424.77	(4,843.22)
a. Unearned Revenue						123,163.73	1,545.99
b. Accounts Payable							
c. Accounts Receivable	54,901.95		83,997.77	82,018.36	44,947.07	3,738.96	6,411.21
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	280,002.23	1,875,536.75	0.00	122,583.75	1,567.99
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	343,377.83	92,032.74	83,997.77	82,018.36	44,947.07	40,611.17	15,012.04

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

LOCAL PROGRAM NAME	Making Science Schmidt Foundation	TOTAL
RESOURCE CODE	9020	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	111,429.26
2. a. Current Year Award	7,000.00	2,877,236.44
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	7,000.00	2,877,236.44
3. Required Matching Funds/Other		682,475.65
4. Total Available Award	7,000.00	3,671,141.35
(sum lines 1, 2c, & 3)		
REVENUES		
5. Unearned Revenue Deferred from Prior Year		111,429.26
6. Cash Received in Current Year		439,262.12
7. Contributed Matching Funds		682,475.65
8. Total Available (sum lines 5, 6, & 7)	0.00	1,233,167.03
EXPENDITURES		
9. Donor-Authorized Expenditures	2,415.20	1,386,865.83
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	2,415.20	1,386,865.83
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,415.20)	(153,698.80)
a. Unearned Revenue		124,709.72
b. Accounts Payable		0.00
c. Accounts Receivable	2,415.20	278,430.52
14. Unused Grant Award Calculation (line 4 minus line 9)	4,584.80	2,284,275.52
15. If Carryover is allowed, enter line 14 amount here	0.00	2,279,690.72
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,415.20	704,412.18

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Secondary School Emerg Relief	Medical Billing	Federal Child Nutrition	Child Care Food Program	TOTAL
1. Prior Year Restricted Ending Balance		93,778	10,55	10,55	
2. a. Current Year Award		57,540.91	1,818,174.65	203,215.99	2,078,931.55
b. Other Adjustments		197,955.87	6,927,892.91	232,105.02	7,357,953.80
c. Adj Curr Yr Award (sum lines 2a & 2b)					0.00
3. Required Matching Funds/Other	0.00	197,955.87	6,927,892.91	232,105.02	7,357,953.80
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	255,496.78	8,746,067.56	435,321.01	9,436,885.35
REVENUES					
5. Cash Received in Current Year		197,955.87	6,264,652.31	232,105.02	6,694,713.20
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	663,240.60	0.00	663,240.60
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	663,240.60	0.00	663,240.60
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	197,955.87	6,927,892.91	232,105.02	7,357,953.80
EXPENDITURES					
10. Donor-Authorized Expenditures	119,415.91	155,319.82	7,282,410.26	179,111.16	7,736,257.15
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	119,415.91	155,319.82	7,282,410.26	179,111.16	7,736,257.15
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	(119,415.91)	100,176.96	1,463,657.30	256,209.85	1,700,628.20

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

STATE PROGRAM NAME	CA Clean Energy Jobs	Lottery	Special Education	Mental Health/NPS	Classified School Emp Professional	SB117 COVID 19	Low Performing Student Block Grant
RESOURCE CODE	6230	6300	6500	6512	7311	7388	7510
REVENUE OBJECT	8590	8560	8792	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Prop 39	Inst. Materials	AB602	Mental Health		PPE	
AWARD							
1. Prior Year Restricted Ending Balance	1,484,210.23	233,196.05	0.00	79,318.35	103,243.98		1,199,447.00
2. a. Current Year Award		855,825.48	5,394,733.00	405,044.00		262,559.00	13,349.00
b. Other Adjustments			0.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	855,825.48	5,394,733.00	405,044.00	0.00	262,559.00	13,349.00
3. Required Matching Funds/Other			8,035,980.60	136,424.82			
4. Total Available Award (sum lines 1, 2c, & 3)	1,484,210.23	1,089,021.53	13,430,713.60	620,787.17	103,243.98	262,559.00	1,212,796.00
REVENUES							
5. Cash Received in Current Year		454,057.06	4,773,911.00	179,695.00		262,559.00	13,349.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	401,768.42	620,822.00	225,349.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable (line 7a minus line 7b)	0.00	401,768.42	620,822.00	225,349.00	0.00	0.00	0.00
c. Contributed Matching Funds			8,035,980.60	136,424.82			
8. Total Available (sum lines 5, 7c, & 8)	0.00	855,825.48	13,430,713.60	541,468.82	0.00	262,559.00	13,349.00
EXPENDITURES							
10. Donor-Authorized Expenditures	445,681.00	1,089,021.53	13,430,713.60	620,787.17	25,178.86	262,559.00	592,667.31
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	445,681.00	1,089,021.53	13,430,713.60	620,787.17	25,178.86	262,559.00	592,667.31
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,038,529.23	0.00	0.00	0.00	78,065.12	0.00	620,128.69

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

STATE PROGRAM NAME	Ongoing & Major Maintenance	Adult Education Block Grant	State Child Nutrition	Child Development Center Base Reserve	TOTAL
RESOURCE CODE	8150	6391	5310	6130	
REVENUE OBJECT	8980	8590	8520	8990	
LOCAL DESCRIPTION (if any)			Child Dev Fund	Child Dev Fund	
AWARD					
1. Prior Year Restricted Ending Balance	599,452.56	8,925.78	0.00	149,363.05	3,857,157.00
2. a. Current Year Award		886,078.00	520,597.46	12,269.48	8,350,455.42
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	886,078.00	520,597.46	12,269.48	8,350,455.42
3. Required Matching Funds/Other	5,694,429.70				13,866,835.12
4. Total Available Award (sum lines 1, 2c, & 3)	6,293,882.26	895,003.78	520,597.46	161,632.53	26,074,447.54
REVENUES					
5. Cash Received in Current Year		738,398.34	463,698.40	12,269.48	6,897,937.28
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	147,679.66	56,899.06	0.00	1,452,518.14
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	147,679.66	56,899.06	0.00	1,452,518.14
8. Contributed Matching Funds	5,692,502.24				13,864,907.66
9. Total Available (sum lines 5, 7c, & 8)	5,692,502.24	886,078.00	520,597.46	12,269.48	22,215,363.08
EXPENDITURES					
10. Donor-Authorized Expenditures	5,497,870.13	890,223.96	520,597.46		23,375,300.02
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	5,497,870.13	890,223.96	520,597.46	0.00	23,375,300.02
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	796,012.13	4,779.82	0.00	161,632.53	2,699,147.52

LOCAL PROGRAM NAME	QRIS	Catering	Class Fee	GATE	Donation Auto Body	CA SUMS Initiative Grant	Lost Library Books
RESOURCE CODE	9010	9010	9010	9012	9012	9013	9014
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Child Dev Fund	Child Nutrition Fund	Adult Ed Fund		Adult Ed Fund		
AWARD							
1. Prior Year Restricted Ending Balance	114,984.88	414,264.00	42,506.81	10,112.08	90,348.61	6,457.64	25,615.16
2. a. Current Year Award	52,000.00	220,161.92	33,494.10		72,859.00	(4,241.07)	2,326.81
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	52,000.00	220,161.92	33,494.10	0.00	72,859.00	(4,241.07)	2,326.81
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	166,984.88	634,425.92	76,000.91	10,112.08	163,207.61	2,216.57	27,941.97
REVENUES							
5. Cash Received in Current Year	52,000.00	219,810.81	33,494.10		72,859.00		2,326.81
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	351.11	0.00	0.00	0.00	(4,241.07)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	351.11	0.00	0.00	0.00	(4,241.07)	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	52,000.00	220,161.92	33,494.10	0.00	72,859.00	(4,241.07)	2,326.81
EXPENDITURES							
10. Donor-Authorized Expenditures	10,640.16	116,984.45	48,659.69	4,000.00	329.79	2,216.57	1,844.53
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	10,640.16	116,984.45	48,659.69	4,000.00	329.79	2,216.57	1,844.53
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	156,344.72	517,441.47	27,341.22	6,112.08	162,877.82	0.00	26,097.44

LOCAL PROGRAM NAME	Book Deposit	Text Books	Kaiser Filtered Water grant	Co Cirricular Athletics	CUTA	Damage Loss	Kaiser Health Kids #2
RESOURCE CODE	9014	9017	9024	9025	9027	9028	9030
REVENUE OBJECT	8699	8699	8699	8699	8980	8699	8699
LOCAL DESCRIPTION (if any)	Adult Ed Fund						
AWARD							
1. Prior Year Restricted Ending Balance	52,473.14	13,749.76	13,104.47	23,261.11	280.69	64,144.54	533.24
2. a. Current Year Award		3,269.88	0.00	23,321.09	0.00	61,175.97	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,269.88	0.00	23,321.09	0.00	61,175.97	0.00
3. Required Matching Funds/Other					5,450.00		
4. Total Available Award (sum lines 1, 2c, & 3)	52,473.14	17,019.64	13,104.47	46,582.20	5,730.69	125,320.51	533.24
REVENUES							
5. Cash Received in Current Year		3,269.88	0.00	23,321.09	0.00	61,175.97	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds					5,450.00		
9. Total Available (sum lines 5, 7c, & 8)	0.00	3,269.88	0.00	23,321.09	5,450.00	61,175.97	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	45,226.84	4,556.94	0.00	20,179.88	0.00	78,762.84	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	45,226.84	4,556.94	0.00	20,179.88	0.00	78,762.84	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	7,246.30	12,462.70	13,104.47	26,402.32	5,730.69	46,557.67	533.24

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Kaiser School Health	Surplus	Classroom	State Water resource west bottled water	SCOE census Grant	SCCCD Dual Enrollment	Technology Plan
	9032	9033	9035	9036	9037	9039	9041
	8699	8699	8699	8699	8699	8699	8980
1. Prior Year Restricted Ending Balance	29,118.50	46,589.13	6,693.89		6,000.00	25,830.79	
2. a. Current Year Award						14,543.64	1,455,339.48
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	6,693.89	0.00	0.00	14,543.64	1,455,339.48
3. Required Matching Funds/Other			49,961.51	30,900.23			1,248,549.78
4. Total Available Award (sum lines 1, 2c, & 3)	29,118.50	46,589.13	56,655.40	30,900.23	6,000.00	40,374.43	2,703,889.26
REVENUES							
5. Cash Received in Current Year			6,693.89			14,543.64	1,455,339.48
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			49,961.51	30,900.23			1,248,549.78
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	56,655.40	30,900.23	0.00	14,543.64	2,703,889.26
EXPENDITURES							
10. Donor-Authorized Expenditures	24,279.00		56,655.40	30,900.23	31.26	0.00	2,703,889.26
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	24,279.00	0.00	56,655.40	30,900.23	31.26	0.00	2,703,889.26
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	4,839.50	46,589.13	0.00	0.00	5,968.74	40,374.43	0.00

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TOTAL
1. Prior Year Restricted Ending Balance	979,374.55
2. a. Current Year Award	1,945,185.78
b. Other Adjustments	(4,241.07)
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,940,944.71
3. Required Matching Funds/Other	1,334,861.52
4. Total Available Award (sum lines 1, 2c, & 3)	4,255,180.78
REVENUES	
5. Cash Received in Current Year	1,944,834.67
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(3,889.96)
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(3,889.96)
8. Contributed Matching Funds	1,334,861.52
9. Total Available (sum lines 5, 7c, & 8)	3,275,806.23
EXPENDITURES	
10. Donor-Authorized Expenditures	3,149,156.84
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	3,149,156.84
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	1,106,023.94

Government-Wide Reports

Unaudited Actuals
2019-20 Unaudited Actuals
Schedule of Capital Assets

10 73965 000000
Form ASSET

Central Unified
Fresno County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	18,816,534.38		18,816,534.38			18,816,534.38
Work in Progress	54,470,846.94		54,470,846.94	61,128,119.04	1,769,383.61	113,829,582.37
Total capital assets not being depreciated	73,287,381.32	0.00	73,287,381.32	61,128,119.04	1,769,383.61	132,646,116.75
Capital assets being depreciated:						
Land Improvements	44,170,533.62		44,170,533.62	496,086.65		44,666,620.27
Buildings	226,308,877.31	(1.00)	226,308,876.31	1,512,954.26		227,821,830.57
Equipment	39,331,258.92	(1.00)	39,331,257.92	2,693,711.04	264,524.92	41,760,444.04
Total capital assets being depreciated	309,810,669.85	(2.00)	309,810,667.85	4,702,751.95	264,524.92	314,248,894.88
Accumulated Depreciation for:						
Land Improvements	(11,651,253.10)		(11,651,253.10)	(1,530,170.16)		(13,181,423.26)
Buildings	(87,173,092.57)		(87,173,092.57)	(5,796,712.82)		(92,969,805.39)
Equipment	(19,017,357.37)		(19,017,357.37)	(3,683,787.33)	(252,560.10)	(22,448,584.60)
Total accumulated depreciation	(117,841,703.04)	0.00	(117,841,703.04)	(11,010,670.31)	(252,560.10)	(128,599,813.25)
Total capital assets being depreciated, net	191,968,966.81	(2.00)	191,968,964.81	(6,307,918.36)	11,964.82	185,649,081.63
Governmental activity capital assets, net	265,256,348.13	(2.00)	265,256,346.13	54,820,200.68	1,781,348.43	318,295,198.38
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated			0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation			0.00	0.00	0.00	0.00
Total capital assets being depreciated, net			0.00	0.00	0.00	0.00
Business-type activity capital assets, net			0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	161,601,060.00	(1.00)	161,601,059.00	1,176,531.00	5,160,000.00	157,617,590.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	16,077,379.00		16,077,379.00	16,695,000.00	1,824,830.00	30,947,549.00	
Capital Leases Payable	15,726,969.00	1.00	15,726,970.00	1,440,448.00	2,340,579.00	14,826,839.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	11,293,452.00		11,293,452.00		701,504.00	10,591,948.00	
Net Pension Liability	167,158,000.00		167,158,000.00	3,588,000.00	830,000.00	169,916,000.00	
Total/Net OPEB Liability	36,587,605.00		36,587,605.00			36,587,605.00	
Compensated Absences Payable	458,928.66	0.34	458,929.00	364,425.00	1,081.00	822,273.00	
Governmental activities long-term liabilities	408,903,393.66	0.34	408,903,394.00	23,264,404.00	10,857,994.00	421,309,804.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	578,000.00		578,000.00	47,000.00		625,000.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	578,000.00	0.00	578,000.00	47,000.00	0.00	625,000.00	0.00

	Assets & Deferred Outflows of Resources Object Codes 9100-9399 & 9490-9499	Liabilities & Deferred Inflows of Resources Object Codes 9500-9650 & 9690-9699	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
Governmental Funds							
General Fund	62,002,624	17,440,315	195,589,475	189,718,280	n/a	n/a	Always
01 General Fund							
Special Revenue Funds							
08 Student Activity Special Revenue Fund							
09 Charter Schools Special Revenue Fund							
10 Special Education Pass-Through Fund							
11 Adult Education Fund	572,059	106,576	1,275,443	1,456,360			
12 Child Development Fund	387,543	36,428	1,055,414	991,276			
13 Cafeteria Special Revenue Fund	3,098,148	492,533	7,996,534	8,099,103			
14 Deferred Maintenance Fund	1,843,657	812,448	1,700,631	2,382,546			
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							
Capital Project Funds							
21 Building Fund	7,731,029	5,826,001	548,219	41,881,766	Yes	Yes	Yes
25 Capital Facilities Fund	5,332,026	415,022	4,419,608	2,907,794			
30 State School Building Lease-Purchase Fund							
35 County School Facilities Fund	45,752,044	988,975	46,401,144	3,065,140	Yes	Yes	Yes
40 Special Reserve Fund for Capital Outlay Projects	25,999,249	5,166,315	497,283	11,840,471	Yes	Yes	Yes
49 Capital Project Fund for Blended Component Units							
Debt Service Funds							
51 Bond Interest and Redemption Fund	6,924,536		9,369,218	11,077,469			
52 Debt Service Fund for Blended Component Units							
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund	159,642,915	31,284,613	268,852,969	273,420,205			
Total Governmental Funds	15,964,292	3,128,461	26,885,297	27,342,021			
10% of Total Governmental Funds							
Enterprise Funds							
61 Cafeteria Enterprise Fund	749,751	749,751	395,181	676,207	Yes		
62 Charter Schools Enterprise Fund	749,751	749,751	395,181	676,207			
63 Other Enterprise Fund							
Total Enterprise Funds	749,751	749,751	395,181	676,207			
10% of Total Enterprise Funds							
Total Governmental & Enterprise Funds	160,392,666	32,034,364	269,248,150	274,096,412			
5% of Total Gov't & Enterprise Funds	8,019,633	1,601,718	13,462,408	13,704,821			

Resource	Function	Object	Fund								
			Fund 01 General Fund	Fund 11 Adult Education Fund	Fund 12 Child Development Fund	Fund 13 Cafeteria Special Revenue Fund	Fund 14 Deferred Maintenance Fund	Fund 21 Building Fund	Fund 25 Capital Facilities Fund		
Assets											
		Funds 01-57, except where indicated									
Cash		9110-9140	33,461,511.43	354,197.75	232,542.34	2,250,021.20	1,840,432.65	7,439,815.34			5,288,901.96
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Receivables		9200-9290	28,174,329.11	216,881.72	155,000.75	730,174.32	3,223.85	48,183.61			26,249.78
Due from Other Funds		9310	361,926.79	979.03	0.09	8,669.31	0.00	243,029.60			16,874.21
Stores		9320	4,856.29	0.00	0.00	109,283.37	0.00	0.00			0.00
Prepays		9330	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Land		9410									
Land Improvements		9420									
Accumulated Depreciation - Land Improvements		9425									
Buildings		9430									
Accumulated Depreciation - Buildings		9435									
Equipment		9440									
Accumulated Depreciation - Equipment		9445									
Work in Progress		9450									
Deferred Outflows of Resources - pensions only											
Deferred Outflows of Resources - OPEB only											
Deferred Outflows of Resources - other			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities											
Accounts Payable and Other Current Liabilities		9500-9599,									
Due to Other Funds		9620	16,041,997.94	90,233.44	26,052.32	107,856.39	812,448.14	5,763,785.70			303,287.06
Current Loans		9610	122,159.56	16,342.40	10,375.57	299,996.57	0.00	62,215.71			19,897.61
Unearned Revenue		9640	0.00	0.00	0.00	0.00	0.00	0.00			0.00
General Obligation Bonds Payable		9650	1,276,157.80	0.00	0.00	84,680.10	0.00	0.00			91,837.24
State School Building Loan Payable		9661									
Net Pension Liability (Asset)		9662									
Total/Net OPEB Liability		9663									
Compensated Absences Payable		9654									
COPs Payable		9665									
Capital Leases Payable		9666									
Lease Revenue Bonds Payable		9667									
Other General Long-Term Debt		9668									
		9669									
Deferred Inflows of Resources - pensions only											
		9690									

	Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
Deferred Inflows of Resources - OPEB only			9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources - other			9690							
Fund Balance / Net Position			979Z	44,562,308.32	465,482.66	351,115.29	2,605,615.14	1,031,208.36	1,905,027.14	4,917,004.04

	Resource	Function	Object	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Fund for Capital Outlay Projects	Fund 51 Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long- Term Liabilities, and Deferred Inflows of Resources
Assets			Funds 01-57, except where indicated						
Cash			9110-9140	45,475,657.64	25,946,860.72	6,889,575.26	129,179,516		129,179,516
Investments			9150	0.16	0.00	0.00	0		0
Receivables			9200-9290	220,885.46	52,387.99	34,960.53	29,662,277		29,662,277
Due from Other Funds			9310	55,500.71	0.00	0.00	686,980		686,980
Stores			9320	0.00	0.00	0.00	114,140		114,140
Prepays			9330	0.00	0.00	0.00	0		0
Other Current Assets			9340	0.00	0.00	0.00	0		0
Land									
Land Improvements			9410					18,816,534	18,816,534
Accumulated Depreciation - Land Improvements			9420					44,170,534	44,170,534
Buildings			9425					(11,651,253)	(11,651,253)
Accumulated Depreciation - Buildings			9430					226,308,876	226,308,876
Equipment			9435					(87,173,093)	(87,173,093)
Accumulated Depreciation - Equipment			9440					39,331,258	39,331,258
Work in Progress			9445					(19,017,357)	(19,017,357)
			9450					54,470,847	54,470,847
Deferred Outflows of Resources - pensions only									
Deferred Outflows of Resources - OPEB only									
Deferred Outflows of Resources - other									
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599,						
Due to Other Funds			9620	757,440.41	5,166,315.43	0.00	29,069,417		29,069,417
Current Loans			9610	231,534.36	0.00	0.00	762,522		762,522
Unearned Revenue			9640	0.00	0.00	0.00	0		0
General Obligation Bonds Payable			9650	0.00	0.00	0.00	1,452,675		1,452,675
State School Building Loan Payable			9661					161,601,059	161,601,059
Net Pension Liability (Asset)			9662					0	0
Total/Net OPEB Liability			9663					167,158,000	167,158,000
Compensated Absences Payable			9664					36,587,605	36,587,605
COP's Payable			9665					458,929	458,929
Capital Leases Payable			9666					15,726,970	15,726,970
Lease Revenue Bonds Payable			9667					15,726,970	15,726,970
Other General Long-Term Debt			9668					0	0
			9669					11,293,452	11,293,452
Deferred Inflows of Resources - pensions only									
			9690					6,482,720	6,482,720

	Fund 35		Fund 40		Fund 51		Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
	Resource	Function	Object	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
Deferred Inflows of Resources - OPEB only			9690				0	0	
Deferred Inflows of Resources - other			9690				0	0	
Fund Balance / Net Position			979Z	44,763,069.20	20,832,933.28	6,924,535.79	128,358,299	(91,250,704)	37,107,595

	Resource	Function	Object	Fund									
				Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25			
General Revenues													
Taxes and Subventions:													
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	18,775,500.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,874.21	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	148,553,215.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	2,728,446.40	14,850.41	10,508.87	95,776.68	70,553.94	538,775.36	256,304.60			
Interagency Revenues	0000-1999		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,329,836.46	35,817.00	0.00	0.00	130,077.09	9,443.44	0.00	0.00	0.00	0.00
Program Revenues													
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	403,027.98	0.00	0.00	144,793.00	0.00	0.00	0.00	0.00	3,635,143.79	
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	25,299,447.93	1,224,775.10	1,044,905.00	7,755,964.31	0.00	0.00	0.00	0.00	511,284.90	
Capital Grants and Contributions	6200		8545, 8545, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures													
Instruction	1000-1999		1000-7999	107,956,578.76	804,200.48	784,667.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:													
Instructional Supervision and Administration	2000-2999, except 2420, 2700		1000-7999	6,520,420.08	97,001.52	171,481.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology	2420		1000-7999	1,978,761.44	12,227.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration	2700		1000-7999	10,382,016.56	505,713.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 01	Fund 11	Fund 12	Fund 13	Fund 14	Fund 21	Fund 25
				General Fund	Adult Education Fund	Child Development Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Building Fund	Capital Facilities Fund
Pupil Services:										
Home-To-School Transportation	3600		1000-7999	5,689,426.50	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700		1000-7999	5,602.80	0.00	0.00	7,810,351.31	0.00	0.00	0.00
All Other Pupil Services	3000-3999, except 3600, 3700		1000-7999	16,430,031.83	5,288.22	344.97	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing	7700		1000-7999	1,558,849.39	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699		1000-7999	8,300,509.92	31,928.59	34,781.70	288,752.02	0.00	0.00	171,974.31
Plant Services	8000-8999, except 8500		1000-7999	20,313,770.01	0.00	0.00	0.00	31,311.70	7,500.00	61,715.07
Facility Acquisition and Construction	8500		1000-7999	346,032.44	0.00	0.00	0.00	2,351,234.50	41,874,266.31	2,420,573.54
Ancillary Services	4000-4999		1000-7999	3,214,488.78	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999		1000-7999	369,415.04	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities	6000-6999		1000-7999	737.76	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies	9200		7110-7299	1,744,725.40	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal	9100, 9101		7431-7439, except 7434 and 7438	3,935,833.75	0.00	0.00	0.00	0.00	0.00	229,574.84
Debt Service - Interest	9100, 9102		7434, 7438	770,879.58	0.00	0.00	0.00	0.00	0.00	23,956.20
Debt Service - Issuance Costs and Discounts	9100, 9103		5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo	9100-9300		1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)	0000		6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In										
Interfund Transfers Out	9300		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt			7600-7629	96,043.32	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Disposal of Capital Assets			8931-8951, 8971-8973	1,440,448.15	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	9200		8951-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 35			Fund 40			Fund 51			Total Governmental Funds	Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Total Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources
				County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
Pupil Services:															
Home-To-School Transportation		3600	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,889,427		5,889,427	
Food Services		3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,816,154		7,816,154	
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,435,665		16,435,665	
General Administration:															
Centralized Data Processing		7700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,558,849		1,558,849	
All Other General Administration		7100-7699	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,827,947		8,827,947	
Plant Services		8000-8999, except 8500	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,414,297		20,414,297	
Facility Acquisition and Construction		8500	1000-7999	3,065,140.09	11,406,751.38	0.00	0.00	0.00	0.00	0.00	0.00	61,463,998		61,463,998	
Ancillary Services		4000-4999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,214,489		3,214,489	
Community Services		5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369,415		369,415	
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	738		738	
Other Outgo:															
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,744,725		1,744,725	
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	5,160,000.00	0.00	0.00	5,160,000.00	0.00	0.00	9,325,409		9,325,409	
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	5,917,468.78	0.00	0.00	5,917,468.78	0.00	0.00	6,712,305		6,712,305	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5600, 7699	0.00	433,719.84	113,284.61	0.00	0.00	113,284.61	0.00	0.00	547,004		547,004	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	
Other Financing Sources and Uses															
Interfund Transfers In															
Interfund Transfers Out		9300	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,043		96,043	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	16,695,000.00	0.00	0.00	0.00	16,695,000.00	0.00	0.00	18,135,448		18,135,448	
Proceeds from Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	
All Other Financing Sources			8961-8965, 8979	0.00	3,969,715.35	113,284.61	0.00	0.00	3,969,715.35	113,284.61	0.00	4,083,000		4,083,000	
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0		0	

	Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
					Entry Amounts	Entry Numbers			
			Funds 01-57, except where indicated						
Assets									
Cash			9110-9140	129,179,516	6,418,420	CE014		135,597,936	
Investments			9150	0	0	CE014		0	
Receivables			9200-9290	29,662,277	20,165	CE014, CE018		29,682,442	
Due from Other Funds			9310	686,980	(686,479)	CE014, CE018, CE020		20,501	
Stores			9320	114,140	0	CE014		114,140	
Prepays			9330	0	0	CE003, CE013, CE014		0	
Other Current Assets			9340	0	0	CE014		0	
Land			9410	18,816,534	0	CE001, CE004, CE005, CE011, CE014		18,816,534	
Land Improvements			9420	44,170,534	757,675	CE001, CE004, CE005, CE011, CE014		44,928,209	
Accumulated Depreciation - Land Improvements			9425	(11,651,253)	(1,530,170)	CE005, CE012, CE014		(13,181,423)	
Buildings			9430	226,308,876	2,990,879	CE001, CE004, CE005, CE011, CE014		229,299,755	
Accumulated Depreciation - Buildings			9435	(87,173,093)	(5,796,713)	CE005, CE012, CE014		(92,969,806)	
Equipment			9440	39,331,258	2,459,057	CE001, CE004, CE005, CE011, CE014		41,790,315	
Accumulated Depreciation - Equipment			9445	(19,017,357)	(3,431,227)	CE005, CE012, CE014		(22,448,584)	
Work in Progress			9450	54,470,847	59,358,735	CE001, CE004, CE005, CE011, CE014		113,829,582	
Deferred Outflows of Resources - pensions only			9490	51,125,691	(4,574,428)	CE014, CE023, CE024		46,551,263	
Deferred Outflows of Resources - OPEB only			9490	1,169,093	0	CE014, CE021, CE026		1,169,093	
Deferred Outflows of Resources - other			9490	6,233,871	(527,796)	CE003, CE013, CE014		5,706,075	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Liabilities								
Accounts Payable and Other Current Liabilities		9500-9599_9620	29,069,417	4,734,689	CE008, CE014, CE018			33,804,106
Due to Other Funds		9610	762,522	(666,479)	CE014, CE018, CE020			96,043
Current Loans		9640	0					0
Unearned Revenue		9650	1,452,675	0	CE014			1,452,675
General Obligation Bonds Payable		9661	161,601,059	(3,983,469)	CE002, CE003, CE008, CE013			157,617,590
State School Building Loan Payable		9662	0	0	CE002, CE003, CE013			0
Net Pension Liability (Asset)		9663	167,158,000	2,758,000	CE014, CE023			169,916,000
Total/Net OPEB Liability		9664	36,587,605	0	CE014, CE021			36,587,605
Compensated Absences Payable		9665	458,929	366,345	CE009, CE014			825,274
COPs Payable		9666	15,726,970	14,870,170	CE002, CE003, CE013, CE014			30,597,140
Capital Leases Payable		9667	15,726,970	(900,131)	CE002, CE003, CE013, CE014			14,826,839
Lease Revenue Bonds Payable		9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt		9669	11,293,452	(701,504)	CE002, CE003, CE010, CE013, CE014, CE022			10,591,948
Deferred Inflows of Resources - pensions only		9690	6,482,720	2,334,000	CE014, CE023			8,816,720
Deferred Inflows of Resources - OPEB only		9690	0	0	CE014, CE021			0
Deferred Inflows of Resources - other		9690	0	0	CE003, CE006, CE007, CE013, CE014			0
Fund Balance / Net Position		979Z	37,107,595	36,666,497		0		73,774,092

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
General Revenues								
Taxes and Subventions:								
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	18,775,501				18,775,501	
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	9,090,109				9,090,109	
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	16,874				16,874	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	148,553,216	0	CE006, CE007, CE010, CE022		148,553,216	
Interest and Investment Earnings	0000-1999	8660-8662	6,114,521	51,709	CE006, CE007, CE016, CE010, CE016, CE017, CE022		6,166,230	
Interagency Revenue	0000-1999	8677, 8780-8799	0	0	CE004, CE005, CE006, CE007, CE010, CE016, CE022		0	
Miscellaneous	0000-1999	8663-8676, 8678-8710	1,505,174	26,325,097			27,830,271	
Program Revenues								
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	4,182,965	0	CE005, CE010, CE016, CE022		4,182,965	
Federal and State Aid Not Restricted to Specific Purposes	6200, 7710	8290, 8587, 8699						
Operating Grants and Contributions	2000-6199, 6201-7709, 7711-9999	8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	35,994,657	1,906,000	CE004, CE006, CE007, CE010, CE016, CE017, CE022, CE25		37,900,657	
Capital Grants and Contributions	0000-7709, 7711-9999	8545, 8660-8662	44,619,952	0	CE010, CE022		44,619,952	
Expenditures								
Instruction	1000-1999	1000-7999	109,545,447	9,282,617	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		118,828,064	
Instruction-Related Services:								
Instructional Supervision and Administration	2000-2999, except 2420, 2700	1000-7999	6,788,903	354,670	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		7,143,573	
Instructional Library, Media and Technology	2420	1000-7999	1,990,988	228,338	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		2,219,326	

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries			Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers	Entry Numbers			
School Site Administration Pupil Services:	2700	1000-7999	10,887,730	978,722	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		11,866,452		
Home-To-School Transportation	3600	1000-7999	5,889,427	1,464,799	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		7,354,226		
Food Services	3700	1000-7999	7,816,154	639,436	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		8,455,590		
All Other Pupil Services General Administration:	3000-3999, except 3600, 3700	1000-7999	16,435,665	1,022,002	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		17,457,667		
Centralized Data Processing	7700	1000-7999	1,558,849	693,797	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		2,252,646		
All Other General Administration	7100-7699	1000-7999	8,827,947	901,087	CE001, CE009, CE009, CE010, CE011, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		9,729,034		
Plant Services Facility Acquisition and Construction	8000-8999, except 8500	1000-7999	20,414,297	2,840,385	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		23,254,682		
Ancillary Services	4000-4999	1000-7999	3,214,489	23,581,267	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		26,795,756		
Community Services	5000-5999	1000-7999	369,415	35,675	CE001, CE009, CE010, CE012, CE015, CE021, CE022, CE023, CE024, CE025, CE026		405,090		
Enterprise Activities	6000-6999	1000-7999	738	75,714	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022, CE023, CE024, CE025, CE026		76,452		

Resource	Function	Object	Governmental Funds, Capital Assets, Deferred Outflows of Resources, Long-Term Liabilities, and Deferred Inflows of Resources	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Position
				Entry Amounts	Entry Numbers			
Other Outgo:								
Transfers Between Agencies	9200	7110-7299	1,744,725	0	CE016, CE017		1,744,725	
Debt Service - Principal	9100, 9101	7431-7439, except 7434, 7438	9,325,409	(9,325,409)	CE002, CE015			
Debt Service - Interest	9100, 9102	7434, 7438	6,712,305	809,876	CE008, CE010, CE013, CE015		7,522,181	
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699	547,004	(113,285)	CE003, CE013, CE015		433,719	
All Other Outgo	9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)	0000	6900	0	0	CE012		0	
Other Financing Sources and Uses								
Interfund Transfers In		8910-8929	0	0	CE016, CE017, CE019		0	
Interfund Transfers Out	9300	7600-7629	96,043	0	CE016, CE017, CE019		96,043	
Proceeds from Long-Term Debt		8931-8951, 8971-8973	18,135,448	(18,135,448)	CE003			
Proceeds from Disposal of Capital Assets		8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources		8951-8965, 8979	4,083,000	(113,285)	CE003, CE016		3,969,715	
All Other Financing Uses	9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 26. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Funds Resource	Program Revenues by Resource	Extracted expenditures by function, default identification of program revenues by function, and user adjustments																	Total		
		Function:	1020	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000				
01-57 3010 ESSA: Title I, Part A, Basic Grants Lov	4,561,049	Expenditures by function	2,847,483	1,346,163	23,561	11,434			145,125									187,285			4,561,051
		Percentage of total	62.43041%	29.514322%	0.516577%	0.250699%			3.18183%									4.10618%			100.000000%
		Default revenue by function	2,847,482	1,346,163	23,561	11,434			145,125									187,285			4,561,050
		User adjustments																(1)			(1)
		Adjusted revenue by function	2,847,482	1,346,163	23,561	11,434			145,125									187,284			4,561,049
01-57 3025 ESSA: Title I, Part D, Local Delinquent	23	Expenditures by function							6,686									249			6,935
		Percentage of total							96.40952%									3.59048%			100.000000%
		Default revenue by function							22									1			23
		User adjustments																			
		Adjusted revenue by function							22									1			23
01-57 3060 ESSA: Title I, Part C, Migrant Ed (Reg	37,274	Expenditures by function	35,617	1,217														440			37,274
		Percentage of total	95.55454%	3.26501%														1.18045%			100.000000%
		Default revenue by function	35,617	1,217														440			37,274
		User adjustments																			
		Adjusted revenue by function	35,617	1,217														440			37,274
01-57 3061 ESSA: Title I, Migrant Ed Summer Pro	10,267	Expenditures by function	9,899															368			10,267
		Percentage of total	96.41570%															3.58430%			100.000000%
		Default revenue by function	9,899															368			10,267
		User adjustments																			
		Adjusted revenue by function	9,899															368			10,267
01-57 3182 ESSA: School Improvement Funding I	332,826	Expenditures by function	143,166	185,348		1,623												2,689			332,826
		Percentage of total	43.01927%	55.68916%		0.48764%												0.80793%			100.000000%
		Default revenue by function	143,166	185,348		1,623												2,689			332,826
		User adjustments																			
		Adjusted revenue by function	143,166	185,348		1,623												2,689			332,826
01-57 3310 Special Ed: IDEA Basic Local Assistan	2,714,040	Expenditures by function	5,221,523		111,841				53,783									200,402			5,587,549
		Percentage of total	93.44929%		2.00161%				0.96255%									3.58658%			100.000000%
		Default revenue by function	2,536,250		54,324				26,124									97,341			2,714,039
		User adjustments																1			1
		Adjusted revenue by function	2,536,250		54,324				26,124									97,342			2,714,040
01-57 3315 Special Ed: IDEA Preschool Grants, P	67,664	Expenditures by function							131,307									4,885			136,192
		Percentage of total							96.41272%									3.58685%			100.000000%
		Default revenue by function							65,237									2,427			67,664
		User adjustments																			
		Adjusted revenue by function							65,237									2,427			67,664
01-57 3550 Carl D. Perkins Career and Technical I	27,708	Expenditures by function	26,714															994			27,708
		Percentage of total	96.41272%															3.58728%			100.000000%
		Default revenue by function	26,714															994			27,708
		User adjustments																			
		Adjusted revenue by function	26,714															994			27,708
01-57 3555 Carl D. Perkins Career and Technical I	34,838	Expenditures by function	29,816		139				4,883												34,837
		Percentage of total	85.59429%		0.39900%				14.01671%												100.000000%
		Default revenue by function	29,816		139				4,883												34,838
		User adjustments																			
		Adjusted revenue by function	29,816		139				4,883												34,838
01-57 3905 Adult Education: Adult Basic Educator	49,115	Expenditures by function	49,115																		49,115
		Percentage of total	100.000000%																		100.000000%
		Default revenue by function	49,115																		49,115
		User adjustments																			
		Adjusted revenue by function	49,115																		49,115
01-57 3913 Adult Education: Adult Secondary Edu	80,300	Expenditures by function	79,108		1,192																80,300
		Percentage of total	98.51557%		1.48443%																100.000000%
		Default revenue by function	79,108		1,192																80,300
		User adjustments																			
		Adjusted revenue by function	79,108		1,192																80,300
01-57 3926 Adult Education: English Literacy & Ci	1,035	Expenditures by function	1,035																		1,035
		Percentage of total	100.000000%																		100.000000%
		Default revenue by function	1,035																		1,035
		User adjustments																			

Unaudited Actuals
2019-20 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Capital Grants and Contributions: Governmental Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.															
Funds Resource	Program Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
7710 State School Facilities Projects	44,619,952																
Expenditures by function																	
Percentage of total																	
Default revenue by function		44,619,952															
User adjustments																	
Adjusted revenue by function		44,619,952															
Total Capital Grants & Contributions (from fund consolidation worksheet)		44,619,952															
Subtotal of Capital Grants and Contributions by function:		44,619,952															
User identification of conversion entries, adjustments, and rounding differences, by function:																	
Adjusted Capital Grants and Contributions by function (agree to conversion worksheet):		44,619,952															

Unaudited Actuals
2019-20 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
61-65 9010 Other Restricted Local	36,928										51,705						51,705
										100,000.00%							100,000.00%
											36,928						36,928
																	36,928
	Total Charges for Services										36,928						36,928
		Adjusted Charges for Services by function:															
		36,928															

Unaudited Actuals
2019-20 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Operating Grants and Contributions: Business-type Activities																
Program Revenues by Resource																
Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Function:																
Total Operating Grants & Contributions																
Adjusted Operating Grants and Contributions by function:																

Unaudited Actuals
2019-20 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Capital Grants and Contributions: Business-type Activities																	
Program Revenues by Resource																	
Funds Resource	1000	2100	2420	2700	3600	3700	3800	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Capital Grants & Contributions																	
Adjusted Capital Grants and Contributions by Function																	

Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Resource	Summary of revenues by function												Total			
	1000	2100	2450	2700	3600	3700	3900	4000	5000	6000	7200	7700		8100	8500	9000
5310	-	-	-	-	-	139,632	-	-	-	-	5,161	-	-	-	-	144,793
5520	14,703	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,703
9010	1,211,952	81,227	-	49,833	14,631	60,763	1,449	12,382	139,376	-	107,796	-	56,799	-	2,287,262	4,023,469
Total Charges for Services (from fund consolidation worksheet) 4,182,965																
Subtotal of Charges for Services by function: 1,226,655 81,227 - 49,833 14,631 200,395 1,449 12,382 139,376 - 56,799 2,287,262 4,182,965																
User identification of conversion entities, adjustments, and rounding differences, by function:																
Adjusted Charges for Services by function (agrees to conversion worksheet): 1,226,655 81,227 - 49,833 14,631 200,395 1,449 12,382 139,376 - 56,799 2,287,262 4,182,965																

Charges for Services: Governmental Activities
 Program Revenues by Resource

Resource	Program Revenues by Resource	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
3010	ESSA: Title I, Part A, Basic Grants, Lov	2,847,482	1,346,163	23,561	11,434	-	-	145,125	-	-	-	187,284	-	-	-	-	4,561,049
3025	ESSA: Title I, Part D, Local Delinquent	-	1,217	-	-	-	-	22	-	-	-	1	-	-	-	-	23
3050	ESSA: Title I, Part C, Migrant Ed (Reg	35,617	-	-	-	-	-	-	-	-	-	440	-	-	-	-	37,274
3061	ESSA: Title I, Migrant Ed Summer Pro	9,699	-	-	-	-	-	-	-	-	-	368	-	-	-	-	10,267
3162	ESSA: School Improvement Funding f	143,166	185,348	-	1,623	-	-	-	-	-	-	2,669	-	-	-	-	332,826
3310	Special Ed: IDEA, Basic Local Assistan	2,636,250	54,324	-	-	-	-	25,124	-	-	-	97,342	-	-	-	-	2,716,040
3315	Special Ed: IDEA, Preschool Grants, P	-	-	-	-	-	-	65,237	-	-	-	2,427	-	-	-	-	67,664
3550	Carl D. Perkins Career and Technical E	26,714	-	-	-	-	-	-	-	-	-	994	-	-	-	-	27,708
3555	Carl D. Perkins Career and Technical E	29,816	-	-	139	-	-	-	-	-	-	-	-	-	-	-	34,638
3905	Adult Education: Adult Basic Educator	49,115	-	-	-	-	-	4,883	-	-	-	-	-	-	-	-	80,300
3913	Adult Education: Adult Secondary Edu	75,108	-	-	1,192	-	-	-	-	-	-	-	-	-	-	-	1,035
3925	Adult Education: English Literacy & Ch	1,035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,035
4035	ESSA: Title II, Part A, Supporting Effe	6,107	142,196	34	3,400	-	-	2,921	-	-	276	5,623	-	-	-	-	160,591
4127	ESSA: Title IV, Part A, Student Suppo	268,951	-	-	268,951	-	-	-	-	-	-	3,577	-	-	-	-	268,951
4203	ESSA: Title III, English Learner Studen	194,006	-	-	-	-	-	25	-	-	-	260,334	-	-	-	-	194,006
5310	Child Nutrition: School Programs (e.g.,	7,303,697	-	-	-	-	7,043,363	-	-	-	-	8,325	-	-	-	-	7,303,697
5320	Child Nutrition: Child Care Food Progr	232,105	-	-	-	-	223,760	-	-	-	-	35,199	-	-	-	-	232,105
5640	Medi-Cal Billing Option	5,846	-	-	-	-	-	190,050	-	-	-	-	-	-	-	-	197,956
6105	Child Development: California State Pr	762,027	163,825	-	-	-	-	349	-	-	-	-	-	-	-	-	981,400
6130	Child Development: Center-Based Res	-	-	-	643	-	-	-	-	-	-	-	-	-	-	-	643
6300	Lottery: Instructional Materials	855,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	855,825
6387	Career Technical Education Incentive (214,636	-	-	-	-	-	844	-	-	-	10,936	-	-	-	-	226,616
6391	Adult Education Program	295,070	88,605	12,170	458,453	-	-	-	-	-	-	31,760	-	-	-	-	865,078
6500	Special Education	3,803,801	232,361	-	175,681	2,628	-	815,665	-	-	-	179,106	-	-	-	-	5,394,733
6512	Special Ed: Mental Health Services	105,097	-	-	-	-	-	299,947	-	-	-	-	-	-	-	-	405,044
7010	Agricultural Career Technical Educatio	18,534	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,534
7388	SB 117 COVID-19 LEA Response Fur	5,193	7,844	-	-	-	-	-	-	-	-	9,417	-	-	-	-	18,534
7510	Low-Performing Students Block Grant	6,998,074	434,565	36,387	465,582	-	-	1,069,285	-	138	-	77,387	-	-	-	-	9,205,194
7690	On-Behalf Pension Contributions	453,858	29,702	-	18,222	5,350	22,219	530	4,528	50,965	-	39,417	-	-	-	-	1,471,235
9010	Other Restricted Local	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Operating Grants & Contributions (from fund consolidation worksheets)	35,994,655															

Function	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Subtotal of Operating Grants and Contributions by function:	19,345,051	2,787,709	72,152	1,460,644	7,978	7,289,362	2,621,007	128,089	51,103	276	952,968	-	742,559	-	535,757	35,994,655
User identification of conversion entries, adjustments, and rounding differences, by function:	1,448,941	89,963	7,624	96,445	-	-	221,477	25,540	-	-	16,011	-	1	-	-	1,905,002
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet)	20,793,992	2,877,672	79,776	1,557,089	7,978	7,289,362	2,842,484	153,629	51,103	276	968,979	-	742,560	-	535,757	37,900,657

Capital Grants and Contributions: Governmental Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	8000	Total
7710	State School Facilities Projects	44,619,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,619,952
Total Capital Grants & Contributions (from fund consolidation worksheets)		44,619,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,619,952
Subtotal of Capital Grants and Contributions by function:		44,619,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,619,952
User identification of conversion entries, adjustments, and rounding differences by function:		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet)		44,619,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,619,952

Unaudited Actuals
2019-20 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function

Charges for Services: Business-Type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	1000	2100	2420	2700	3500	3700	3000	4000	5000	6000	7200	7700	8100	8500	9000	Total
9010	Other Restricted Local									36,928							36,928
	Total Charges for Services									36,928							36,928
Adjusted Charges for Services by function:										36,928							36,928

Unaudited Actuals
2019-20 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function

Operating Grants and Contributions: Business-type Activities		Summary of revenues by function															
		1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Resources	Program Revenues by Resource																
	Total Operating Grants & Contributions																
	Adjusted Operating Grants and Contributions by function																

Unaudited Actuals
2019-20 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Function	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Program Revenues by Resource																
Total Capital Grants & Contributions																

Adjusted Capital Grants and Contributions by function:

Beginning Balances

To record beginning balances of capital assets, long-term liabilities, deferred outflows of resources, and deferred inflows of resources relating to governmental activities, but not reported in governmental funds.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9410	18,816,534		Land
9420	44,170,534		Land Improvements
9425		11,651,253	Accumulated Depreciation - Land Improvements
9430	226,308,876		Buildings
9435		87,173,093	Accumulated Depreciation - Buildings
9440	39,331,258		Equipment
9445		19,017,357	Accumulated Depreciation - Equipment
9450	54,470,847		Work In Progress
9490	51,125,691		Deferred Outflows of Resources - pensions only
9490	1,169,093		Deferred Outflows of Resources - OPEB only
9490	6,233,871		Deferred Outflows of Resources - other
9661		161,601,059	General Obligation Bonds Payable
9662			State School Building Loan Payable
9663		167,158,000	Net Pension Liability (Asset)
9664		36,587,605	Total/Net OPEB Liability
9665		458,929	Compensated Absences Payable
9666		15,726,970	COPs Payable
9667		15,726,970	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		11,293,452	Other General Long-Term Debt
9690		6,482,720	Deferred Inflows of Resources - pensions only
9690			Deferred Inflows of Resources - OPEB only
9690			Deferred Inflows of Resources - other
979Z	91,250,704	-	Fund Balance/Net Position
Total	532,877,408	532,877,408	

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	1,647,392	-	1,647,392	-	1,748,178	-	3,395,570	Instruction
[see extract]	2100	10,298	-	10,298	-	-	-	10,298	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	-	-	Instructional Library, Media and Technology
[see extract]	2700	0	-	-	-	-	-	-	School Site Administration
[see extract]	3600	302,582	-	302,582	-	-	-	302,582	Home-to-School Transportation
[see extract]	3700	24,100	-	24,100	-	-	-	24,100	Food Services
[see extract]	3900	0	-	-	-	-	-	-	All Other Pupil Services
[see extract]	4000	30,021	-	30,021	-	-	-	30,021	Ancillary Services
[see extract]	5000	0	-	-	-	-	-	-	Community Services
[see extract]	6000	0	-	-	-	-	-	-	Enterprise Activities
[see extract]	7200	0	-	-	-	-	-	-	All Other General Administration
[see extract]	7700	76,998	-	76,998	-	-	-	76,998	Centralized Data Processing
[see extract]	8100	527,304	-	527,304	-	-	-	527,304	Plant Services
[see extract]	8500	61,463,998	-	61,463,998	-	-	-	61,463,998	Facilities Acquisition and Construction
9410			9,211	-	52,846	9,211	-	-	Land
9420			443,241	-			496,087	-	Land Improvements
9430			60,694,528	-		59,181,574	1,512,954	-	Buildings
9440			2,935,713	-		242,002	2,693,711	-	Equipment
9450				-	61,128,119		61,128,119	-	Work In Progress
TOTALS			64,082,693	64,082,693	61,180,965	61,180,965	65,830,871	65,830,871	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-	-	-	-	-	Debt Service, State School Building Repayment
7433	9100	5,160,000	-	5,160,000	-	-	5,160,000	-	Debt Service, Bond Redemptions
7435	9100	0	-	-	1,824,830	-	-	-	Debt Service, Payment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-	2,340,579	-	-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	4,165,409	-	4,165,409	-	-	4,165,409	-	Debt Service, Other Debt Service - Principal
9661			5,160,000	-			5,160,000	-	General Obligation Bonds Payable
9662				-				-	State School Building Loan Payable
9666				-	1,824,830	-	-	-	COPS Payable
9667				-	2,340,579	-	-	-	Capital Leases Payable
9668				-				-	Lease Revenue Bonds Payable
9669			4,165,409	-				-	Other General Long-Term Debt
TOTALS			9,325,409	9,325,409	4,165,409	4,165,409	9,325,409	9,325,409	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	Debt Service, Other Insurance
7699	9100	113,285	-	113,285	-	-	-	113,285	Debt Service, Other Financing Uses
8931	0	0	-	-	-	-	-	-	Emergency Apportionments
8951	0	0	-	-	-	-	-	-	Proceeds from Sale of Bonds
8961	0	0	-	-	-	-	-	-	County School Building Aid
8971	16,695,000	16,695,000	-	-	-	-	16,695,000	-	Proceeds from Certificates of Participation
8972	1,440,448	1,440,448	-	-	-	-	1,440,448	-	Proceeds from Capital Leases
8973	0	0	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979	4,083,000	4,083,000	-	-	-	-	3,969,715	-	All Other Financing Sources
9330			-	-	-	-	-	-	Prepaid Expense
9490			-	-	-	-	-	-	Deferred Outflows of Resources
9661			-	-	-	-	-	-	General Obligation Bonds Payable
9662			-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	-	-	-	-	COPS Payable
9667			-	-	-	-	-	-	Capital Leases Payable
9668			-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			-	-	-	-	-	-	Other General Long-Term Debt
9690			-	-	-	-	-	-	Deferred Inflows of Resources
TOTALS			22,218,448	22,218,448	3,969,715	3,969,715	18,248,733	18,248,733	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)		-	-	-	-	-	-	Local Revenues (General Revenues)
8699	(2000-9999)		-	-	-	-	-	-	Local Revenues (Program Revenues)
9410			-	-	-	-	-	-	Land
9420			-	-	-	-	-	-	Land Improvements
9430			-	-	-	-	-	-	Buildings
9440			-	-	-	-	-	-	Equipment
9450			-	-	-	-	-	-	Work In Progress
TOTALS			0	0	0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200				11,965		11,965		General Administration, Other Operating Expenditures
8631	(0000-1999)	13,038							Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0							Sale of Equipment and Supplies (Program Revenues)
8953		0							Proceeds from Disposal of Capital Assets
9410									Land
9420									Land Improvements
9425									Accumulated Depreciation - Land Improvements
9430									Buildings
9435									Accumulated Depreciation - Buildings
9440					264,525		264,525		Equipment
9445					252,560		252,560		Accumulated Depreciation - Equipment
9450									Work in Progress
TOTALS					264,525	264,525	264,525	264,525	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Disposal of Capital Assets
9690									Deferred Inflows of Resources
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and unavailable revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)									Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)									Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)									All Other State Revenue (General Revenues)
8590	(2000-9999)									All Other State Revenue (Program Revenues)
8660	(0000-1999)									Interest (General Revenues)
8699	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
8953										Proceeds from Disposal of Capital Assets
9690										Deferred Inflows of Resources
979Z										Fund Balance/Net Position
TOTALS				0	0	0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100					2,414,182		2,414,182		Debt Service, Bond Interest and Other Service Charges
7438	9100									Debt Service, Debt Service - Interest
9500							2,414,182		2,414,182	Accounts Payable
9661										General Obligation Bonds Payable
TOTALS				2,414,182	2,414,182	2,414,182	2,414,182	2,414,182	2,414,182	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				175,113		175,113		Instruction
n/a	2100				856		856		Instructional Supervision and Administration
n/a	2420				8,927		8,927		Instructional Library, Media and Technology
n/a	2700				8,931		8,931		School Site Administration
n/a	3600				4,049		4,049		Home-to-School Transportation
n/a	3700					1,081		1,081	Food Services
n/a	3900				10,948		10,948		All Other Pupil Services
n/a	4000				6,561		6,561		Ancillary Services
n/a	5000				932		932		Community Services
n/a	6000				3,830		3,830		Enterprise Activities
n/a	7200				73,298		73,298		All Other General Administration
n/a	7700				8,908		8,908		Centralized Data Processing
n/a	8100				65,073		65,073		Plant Services
9665						366,345		366,345	Compensated Absences Payable
TOTALS					367,426	367,426	367,426	367,426	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
7434	9100			2,607,129				2,607,129	Debt Service, Bond Interest and Other Charges
7438	9100								Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669					2,607,129			2,607,129	Other General Long-Term Debt
979Z									Fund Balance/Net Position
TOTALS				2,607,129	2,607,129			2,607,129	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9410	7200								All Other General Administration
9420					261,588			261,588	Land
9430					1,477,925			1,477,925	Land Improvements
9440					29,871			29,871	Buildings
9450						1,769,384			Equipment
TOTALS					1,769,384	1,769,384		1,769,384	Work in Progress

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000					7,356,823		7,356,823		Instruction
6900	2100									Instructional Supervision and Administration
6900	2420									Instructional Library, Media and Technology
6900	2700					1,442		1,442		School Site Administration
6900	3600					1,068,453		1,068,453		Home-to-School Transportation
6900	3700					99,129		99,129		Food Services
6900	3900									All Other Pupil Services
6900	4000					13,973		13,973		Ancillary Services
6900	5000									Community Services
6900	6000									Enterprise Activities
6900	7200					135,156		135,156		All Other General Administration
6900	7700					594,158		594,158		Centralized Data Processing
6900	8100					1,741,536		1,741,536		Plant Services
6900	0000									Depreciation (Unallocated)
9425							1,530,170		1,530,170	Accumulated Depreciation - Land Improvements
9435							5,796,713		5,796,713	Accumulated Depreciation - Buildings
9445							3,683,787		3,683,787	Accumulated Depreciation - Equipment
TOTALS						11,010,670	11,010,670	11,010,670	11,010,670	

Entry CE013 Amortization

To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100									Debt Service, Insurance
7434	9100					1,176,531		1,176,531		Debt Service, Bond Interest and Other Service Charges
7438	9100					527,796	701,504		173,708	Debt Service, Debt Service - Interest
9330										Prepaid Expense
9490							527,796		527,796	Deferred Outflows of Resources
9681							1,176,531		1,176,531	General Obligation Bonds Payable
9662										State School Building Loan Payable
9666										COPS Payable
9667										Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669										Other General Long-Term Debt
9690						701,504		701,504		Deferred Inflows of Resources
TOTALS						2,405,831	2,405,831	1,878,035	1,878,035	

Entry CE014 Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds

To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		4,954,769	4,954,769	-	-	-	-	-	Cash in County Treasury
9111		163,326	163,326	-	-	-	-	-	Fair Value Adjustment to Cash in County Treasury
9120		1,300,325	1,300,325	-	-	-	-	-	Cash in Banks
9130		0	-	-	-	-	-	-	Revolving Cash Account
9135		0	-	-	-	-	-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-	-	-	-	-	Cash Collections Awaiting Deposit
9150		0	-	-	-	-	-	-	Investments
9200		20,165	20,165	-	-	-	-	-	Accounts Receivable
9310		0	-	-	-	-	-	-	Due from Other Funds
9320		0	-	-	-	-	-	-	Stores
9330		0	-	-	-	-	-	-	Prepaid Expenditures (Expenses)
9340		0	-	-	-	-	-	-	Other Current Assets
9410		0	-	-	-	-	-	-	Land
9420		0	-	-	-	-	-	-	Land Improvements
9425		0	-	-	-	-	-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-	-	-	-	-	Buildings
9435		0	-	-	-	-	-	-	Accumulated Depreciation-Buildings
9440		0	-	-	-	-	-	-	Equipment
9445		0	-	-	-	-	-	-	Accumulated Depreciation-Equipment
9450		0	-	-	-	-	-	-	Work in Progress
9490		0	-	-	-	-	-	-	Deferred Outflows of Resources - pensions only
9490		0	-	-	-	-	-	-	Deferred Outflows of Resources - OPEB only
9490		0	-	-	-	-	-	-	Deferred Outflows of Resources - other
9500		2,320,507	-	2,320,507	-	-	-	-	Accounts Payable
9610		0	-	-	-	-	-	-	Due to Other Funds
9650		0	-	-	-	-	-	-	Unearned Revenue
9663		0	-	-	-	-	-	-	Net Pension Liability (Asset)
9664		0	-	-	-	-	-	-	Total/Net OPEB Liability
9665		0	-	-	-	-	-	-	Compensated Absences Payable
9666		0	-	-	-	-	-	-	COPs Payable
9667		0	-	-	-	-	-	-	Capital Leases Payable
9668		0	-	-	-	-	-	-	Lease Revenue Bonds Payable
9669		0	-	-	-	-	-	-	Other General Long-Term Debt
9690		0	-	-	-	-	-	-	Deferred Inflows of Resources - pensions only
9690		0	-	-	-	-	-	-	Deferred Inflows of Resources - OPEB only
9690		0	-	-	-	-	-	-	Deferred Inflows of Resources - other
979Z		-	-	4,118,078	-	-	-	4,118,078	Fund Balance/Net Position
TOTALS			6,438,585	6,438,585	0	0	6,438,585	6,438,585	

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000									Instruction
n/a	2100									Instructional Supervision and Administration
n/a	2420									Instructional Library, Media and Technology
n/a	2700									School Site Administration
n/a	3600									Home-to-School Transportation
n/a	3700									Food Services
n/a	3900									All Other Pupil Services
n/a	4000					23,503,974				Ancillary Services
n/a	5000									Community Services
n/a	6000									Enterprise Activities
n/a	7200									All Other General Administration
n/a	7700									Centralized Data Processing
n/a	8100									Plant Services
n/a	9101									Debt Service - Principal
n/a	9102									Debt Service - Interest
n/a	9103									Debt Service - Issuance Costs and Discounts
979Z							23,503,974		23,503,974	Fund Balance/Net Position
TOTALS						23,503,974	23,503,974	23,503,974	23,503,974	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000								Enterprise Activities
n/a	9200								Transfers Between Agencies
7619	9300	0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)								Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)								All Other Sales (General Revenues)
8639	(2000-9999)								All Other Sales (Program Revenues)
8660	(0000-1999)				51,709			51,709	Interest (General Revenues)
8660	(2000-9999)								Interest (Program Revenues)
8662	(0000-1999)								Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)								Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)								Fees and Contracts (General Revenues)
8689	(2000-9999)								Fees and Contracts (Program Revenues)
8699	(0000-1999)				26,325,097			26,325,097	Other Local Revenue (General Revenues)
8699	(2000-9999)								Other Local Revenue (Program Revenues)
8799	(0000-1999)								Other Transfers In from All Others (General Revenues)
8799	(2000-9999)	0							Other Transfers In from All Others (Program Revenues)
8919									Interfund Transfers, Other Authorized Transfers In
8965									Transfers From Funds of Lapsed/Reorganized Districts
979Z					26,376,806			26,376,806	Fund Balance/Net Position
TOTALS					26,376,806	26,376,806		26,376,806	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	96,043	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		96,043					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	0

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		686,980	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		762,522	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200									Accounts Receivable
9310		96,043							Due from Other Funds
9500									Accounts Payable
9610		20,501							Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200									Accounts Receivable
9310		0							Due from Other Funds
9500									Accounts Payable
9610		0							Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200									Accounts Receivable
9310		0							Due from Other Funds
9500									Accounts Payable
9610		0							Due to Other Funds
TOTALS			0	0	0	0	0	0	0

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-	-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-	-	-	-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	96,043	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8911	9300	0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912	9300	0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913	9300	0	-	-	-	-	-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914	9300	0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915	9300	0	-	-	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916	9300	0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916	9300	0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919	9300	96,043	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9310	Governmental Funds (Funds 01-60)	686,980	-	686,479	-	-	686,479	-	Due From Other Funds
9610		762,522	686,479	-	-	-	686,479	-	Due To Other Funds
9310	Proprietary Funds: Enterprise Funds (Funds 61-65)	96,043	-	-	-	-	-	-	Due From Other Funds
9610		20,501	-	-	-	-	-	-	Due To Other Funds
9310	Proprietary Funds: Internal Service Funds (Funds 66-70)	0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
9310	Fiduciary Funds (Funds 71-95)	0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
TOTALS			686,479	686,479	0	0	686,479	686,479	

Entry CE021 Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense

To adjust for the LEA's liabilities in total/net OPEB liability, and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
9490									Deferred Outflows of Resources - OPEB only
9664									Total/Net OPEB Liability
9690									Deferred Inflows of Resources - OPEB only
TOTALS			0	0	0	0	0	0	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000									Instruction
n/a	2100									Instructional Supervision and Administration
n/a	2420									Instructional Library, Media and Technology
n/a	2700									School Site Administration
n/a	3600									Home-to-School Transportation
n/a	3700									Food Services
n/a	3900									All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000									Community Services
n/a	6000									Enterprise Activities
n/a	7200									All Other General Administration
n/a	7700									Centralized Data Processing
n/a	8100									Plant Services
8XXX	[ranges per Fund Consolidation]									General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]									General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]									General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]									Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]									Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]									Program Revenues: Capital Grants and Contributions
9669										Other General Long-Term Debt
TOTALS				0	0	0	0	0	0	

Entry CE023 Employer's Net Pension Liability and Pension Expense

To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					4,737,607		4,737,607		Instruction
n/a	2100					343,754		343,754		Instructional Supervision and Administration
n/a	2420					238,890		238,890		Instructional Library, Media and Technology
n/a	2700					1,011,525		1,011,525		School Site Administration
n/a	3600					773,024		773,024		Home-to-School Transportation
n/a	3700					629,082		629,082		Food Services
n/a	3900					973,830		973,830		All Other Pupil Services
n/a	4000					79,135		79,135		Ancillary Services
n/a	5000					38,651		38,651		Community Services
n/a	6000					79,968		79,968		Enterprise Activities
n/a	7200					746,304		746,304		All Other General Administration
n/a	7700					186,592		186,592		Centralized Data Processing
n/a	8100					1,736,638		1,736,638		Plant Services
9490							6,483,000		6,483,000	Deferred Outflows of Resources - pensions only
9663						830,000			3,588,000	Net Pension Liability (Asset)
9690									2,334,000	Deferred Inflows of Resources - pensions only
TOTALS						12,405,000	12,405,000	11,575,000	11,575,000	

Entry CE024 Employer Pension Contributions Made Subsequent to Measurement Date

To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
3100-3299	1000	10,842,226		10,842,226		10,842,226			1,040,297	Instruction
3100-3299	2100	709,701		709,701		709,701			69,605	Instructional Supervision and Administration
3100-3299	2420	214,407		214,407		214,407			27,103	Instructional Library, Media and Technology
3100-3299	2700	1,235,984		1,235,984		1,235,984			139,620	School Site Administration
3100-3299	3600	571,064		571,064		571,064			78,145	Home-to-School Transportation
3100-3299	3700	464,660		464,660		464,660			63,594	Food Services
3100-3299	3900	1,841,213		1,841,213		1,841,213			184,253	All Other Pupil Services
3100-3299	4000	188,149		188,149		188,149			17,895	Ancillary Services
3100-3299	5000	28,599		28,599		28,599			3,908	Community Services
3100-3299	6000	0		0		0			8,084	Enterprise Activities
3100-3299	7200	632,656		632,656		632,656			81,647	All Other General Administration
3100-3299	7700	137,799		137,799		137,799			18,863	Centralized Data Processing
3100-3299	8100	1,284,817		1,284,817		1,284,817			175,558	Plant Services
9490			18,151,275		18,151,275		18,151,275	1,908,572		Deferred Outflows of Resources - pensions only
TOTALS		18,151,275	18,151,275	18,151,275	18,151,275	20,059,847	20,059,847	1,908,572	1,908,572	

Entry CE025 State's Share of Pension Expense - Special Funding Situation

To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				1,448,941		1,448,941		Instruction
n/a	2100				89,963		89,963		Instructional Supervision and Administration
n/a	2420				7,624		7,624		Instructional Library, Media and Technology
n/a	2700				96,444		96,444		School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000				221,477		221,477		Ancillary Services
n/a	5000				25,540		25,540		Community Services
n/a	6000								Enterprise Activities
n/a	7200				16,011		16,011		All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
8590	(2000-9999)							1,906,000	All Other State Revenue (Program Revenues)
TOTALS					1,906,000		1,906,000	1,906,000	

Entry CE026 Employer OPEB Expenditures Made Subsequent to Measurement Date

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
3700-3799	1000	0	-	-	-	-	-	-	-	Instruction
3700-3799	2100	0	-	-	-	-	-	-	-	Instructional Supervision and Administration
3700-3799	2420	0	-	-	-	-	-	-	-	Instructional Library, Media and Technology
3700-3799	2700	0	-	-	-	-	-	-	-	School Site Administration
3700-3799	3600	0	-	-	-	-	-	-	-	Home-to-School Transportation
3700-3799	3700	0	-	-	-	-	-	-	-	Food Services
3700-3799	3900	0	-	-	-	-	-	-	-	All Other Pupil Services
3700-3799	4000	0	-	-	-	-	-	-	-	Ancillary Services
3700-3799	5000	0	-	-	-	-	-	-	-	Community Services
3700-3799	6000	0	-	-	-	-	-	-	-	Enterprise Activities
3700-3799	7200	1,454,086	-	-	1,454,086	-	1,454,086	-	-	All Other General Administration
3700-3799	7700	0	-	-	-	-	-	-	-	Centralized Data Processing
3700-3799	8100	0	-	-	-	-	-	-	-	Plant Services
9490			1,454,086	-	-	-	1,454,086	-	-	Deferred Outflows of Resources - OPEB only
TOTALS		1,454,086	-	1,454,086	-	1,454,086	-	1,454,086	-	

By Function

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
01	0000	0	1110	1000	6400	69,357.60
01	3010	0	1110	1000	6400	80,863.39
01	6387	0	3800	1000	6400	29,514.30
01	7510	0	1110	1000	6400	27,208.09
01	9010	0	1110	1000	6400	1,440,448.15
Total, Instruction (Functions 1000-1999)						<u>1,647,391.53</u>
01	4035	0	1110	2100	6400	10,298.33
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						<u>10,298.33</u>
Total, Instructional Library, Media, and Technology (Function 2420)						<u>0.00</u>
Total, School Site Administration (Function 2700)						<u>0.00</u>
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						<u>0.00</u>
01	0000	0	1110	3600	6400	90,720.30
01	0000	2	1110	3600	6400	211,861.36
Total, Home-to-School Transportation (Function 3600)						<u>302,581.66</u>
13	5310	0	0000	3700	6400	24,100.02
Total, Food Services (Function 3700)						<u>24,100.02</u>
01	0000	0	1110	4200	6400	30,021.40
Total, Ancillary Services (Functions 4000-4999)						<u>30,021.40</u>
Total, Community Services (Functions 5000-5999)						<u>0.00</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
Total, All Other General Administration (Functions 7000-7999 except 7700)						<u>0.00</u>
01	0000	0	0000	7700	6400	76,998.19
Total, Centralized Data Processing (Function 7700)						<u>76,998.19</u>
01	0000	0	0000	8100	6400	37,762.61
01	0000	0	0000	8110	6400	81,536.31
01	0000	0	0000	8110	6500	5,650.32
01	0000	0	0000	8200	6400	23,311.81
01	0000	1	0000	8110	6400	26,967.60

By Function

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
01	8150	0	0000	8100	6400	78,666.30
01	8150	0	0000	8100	6500	273,409.02
Total, Plant Services (Functions 8000-8999 except 8500)						<u>527,303.97</u>
01	0000	0	0000	8500	4400	35,000.00
01	0000	0	0000	8500	5600	63,994.52
01	0000	0	0000	8500	5800	16,305.98
01	0000	0	0000	8500	6100	6,211.41
01	0000	0	0000	8500	6200	98,821.23
01	0000	0	0000	8500	6300	64.08
01	0000	0	0000	8500	6400	28,155.25
01	0000	0	1110	8500	6200	11,450.34
01	6387	0	3800	8500	6200	4,011.27
01	9010	0	0000	8500	6170	82,018.36
14	0000	0	0000	8500	4300	1,721.37
14	0000	0	0000	8500	4400	2,187.82
14	0000	0	0000	8500	5600	99,938.41
14	0000	0	0000	8500	5800	19,682.40
14	0000	0	0000	8500	6170	107,237.75
14	0000	0	0000	8500	6200	2,061,173.98
14	0000	0	0000	8500	6400	59,292.77
21	0000	0	0000	8500	4300	58,311.39
21	0000	0	0000	8500	4400	20,316.18
21	0000	0	0000	8500	5500	5,426.78
21	0000	0	0000	8500	5600	6,632.18
21	0000	0	0000	8500	5800	92,236.19
21	0000	0	0000	8500	6100	3,000.00
21	0000	0	0000	8500	6170	253,984.75
21	0000	0	0000	8500	6200	41,383,730.37
21	0000	0	0000	8500	6400	50,628.47
25	9010	0	0000	8500	4400	765.80
25	9010	0	0000	8500	5500	2,423.26
25	9010	0	0000	8500	5600	121,326.93
25	9010	0	0000	8500	5800	65,805.73
25	9010	0	0000	8500	6200	2,175,569.33
25	9010	0	0000	8500	6400	54,682.49
35	7710	0	0000	8500	5600	31,011.57
35	7710	0	0000	8500	6200	77,449.86
35	7710	0	0000	8500	6500	124,194.72
35	7710	1	0000	8500	5600	6,446.96
35	7710	1	0000	8500	5800	364.82
35	7710	1	0000	8500	6200	2,825,672.16
40	0000	0	0000	8500	6200	11,406,751.38
Total, Facilities Acquisition and Construction (Function 8500)						<u>61,463,998.26</u>

Central Unified
Fresno County

Unaudited Actuals
2019-20 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Function

10 73965 0000000
Report ENTRY

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
						<u>64,082,693.36</u>

By Object

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Certificated Personnel Salaries (Objects 1000-1999)						<u>0.00</u>
Total, Classified Personnel Salaries (Objects 2000-2999)						<u>0.00</u>
Total, Employee Benefits (Objects 3000-3999)						<u>0.00</u>
14	0000	0	0000	8500	4300	1,721.37
21	0000	0	0000	8500	4300	<u>58,311.39</u>
Total, Books and Supplies (Objects 4000-4999 except 4400)						<u>60,032.76</u>
01	0000	0	0000	8500	4400	35,000.00
14	0000	0	0000	8500	4400	2,187.82
21	0000	0	0000	8500	4400	20,316.18
25	9010	0	0000	8500	4400	<u>765.80</u>
Total, Noncapitalized Equipment (Object 4400)						<u>58,269.80</u>
01	0000	0	0000	8500	5600	63,994.52
01	0000	0	0000	8500	5800	16,305.98
14	0000	0	0000	8500	5600	99,938.41
14	0000	0	0000	8500	5800	19,682.40
21	0000	0	0000	8500	5500	5,426.78
21	0000	0	0000	8500	5600	6,632.18
21	0000	0	0000	8500	5800	92,236.19
25	9010	0	0000	8500	5500	2,423.26
25	9010	0	0000	8500	5600	121,326.93
25	9010	0	0000	8500	5800	65,805.73
35	7710	0	0000	8500	5600	31,011.57
35	7710	1	0000	8500	5600	6,446.96
35	7710	1	0000	8500	5800	<u>364.82</u>
Total, Services and Other Operating Expenditures (Objects 5000-5999)						<u>531,595.73</u>
01	0000	0	0000	8500	6100	6,211.41
21	0000	0	0000	8500	6100	<u>3,000.00</u>
Total, Land (Object 6100)						<u>9,211.41</u>
01	9010	0	0000	8500	6170	82,018.36
14	0000	0	0000	8500	6170	107,237.75
21	0000	0	0000	8500	6170	<u>253,984.75</u>
Total, Land Improvements (Object 6170)						<u>443,240.86</u>
01	0000	0	0000	8500	6200	98,821.23
01	0000	0	1110	8500	6200	11,450.34
01	6387	0	3800	8500	6200	4,011.27

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
14	0000	0	0000	8500	6200	2,061,173.98
21	0000	0	0000	8500	6200	41,383,730.37
25	9010	0	0000	8500	6200	2,175,569.33
35	7710	0	0000	8500	6200	77,449.86
35	7710	1	0000	8500	6200	2,825,672.16
40	0000	0	0000	8500	6200	11,406,751.38
Total, Buildings and Improvement of Buildings (Object 6200)						<u>60,044,629.92</u>
01	0000	0	0000	8500	6300	64.08
Total, Books and Media for New School Libraries (Object 6300)						<u>64.08</u>
01	0000	0	0000	7700	6400	76,998.19
01	0000	0	0000	8100	6400	37,762.61
01	0000	0	0000	8110	6400	81,536.31
01	0000	0	0000	8200	6400	23,311.81
01	0000	0	0000	8500	6400	28,155.25
01	0000	0	1110	1000	6400	69,357.60
01	0000	0	1110	3600	6400	90,720.30
01	0000	0	1110	4200	6400	30,021.40
01	0000	1	0000	8110	6400	26,967.60
01	0000	2	1110	3600	6400	211,861.36
01	3010	0	1110	1000	6400	80,863.39
01	4035	0	1110	2100	6400	10,298.33
01	6387	0	3800	1000	6400	29,514.30
01	7510	0	1110	1000	6400	27,208.09
01	8150	0	0000	8100	6400	78,666.30
01	9010	0	1110	1000	6400	1,440,448.15
13	5310	0	0000	3700	6400	24,100.02
14	0000	0	0000	8500	6400	59,292.77
21	0000	0	0000	8500	6400	50,628.47
25	9010	0	0000	8500	6400	54,682.49
Total, Equipment (Object 6400)						<u>2,532,394.74</u>
01	0000	0	0000	8110	6500	5,650.32
01	8150	0	0000	8100	6500	273,409.02
35	7710	0	0000	8500	6500	124,194.72
Total, Equipment Replacement (Object 6500)						<u>403,254.06</u>
						<u>64,082,693.36</u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net position.			
	Land Improvements	9420	496,087	
	Buildings	9430	1,512,954	
	Equipment	9440	2,693,711	
	Work In Progress	9450	61,128,119	
	Instruction	1000		3,395,570
	Instructional Supervision and Administration	2100		10,298
	Home-to-School Transportation	3600		302,582
	Food Services	3700		24,100
	Ancillary Services	4000		30,021
	Centralized Data Processing	7700		76,998
	Plant Services	8100		527,304
	Facilities Acquisition and Construction	8500		61,463,998
		Total	65,830,871	65,830,871

Entry #	Object	Function	Debit	Credit
CE002	Debt Service Expenditures			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	5,160,000	
	COPS Payable	9666	1,824,830	
	Capital Leases Payable	9667	2,340,579	
	Debt Service-Principal	9101		9,325,409
		Total	9,325,409	9,325,409

Entry #	Object	Function	Debit	Credit
CE003	Debt Issuance			
	To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium; prepaid debt insurance costs; and deferred gain or loss on debt refunding.			
	Proceeds from Certificates of Participation	8971	16,695,000	
	Proceeds from Capital Leases	8972	1,440,448	
	All Other Financing Sources	8979	113,285	
	Debt Service-Issuance Costs and Discounts			9103 113,285
	COPS Payable	9666		16,695,000
	Capital Leases Payable	9667		1,440,448
			Total	18,248,733 18,248,733

Entry #	Object	Function	Debit	Credit
CE004	Donated and Contributed Capital Assets			
	To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.			
			Total	0 0

Entry #	Object	Function	Debit	Credit
CE005	Disposal of Capital Assets			
	To report sales and disposals of capital assets and any resulting gain or loss.			
	All Other General Administration	7200	11,965	
	Accumulated Depreciation - Equipment	9445	252,560	
	Equipment	9440		264,525
		Total	264,525	264,525

Entry #	Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues			
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE010	Expenditures Relating to Prior Periods			
	To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.			
	Fund Balance/Net Position	979Z	2,607,129	
	Debt Service - Interest			9102 2,607,129
		Total	2,607,129	2,607,129

Entry #	Object	Function	Debit	Credit
CE011	Adjustments to Work in Progress			
	To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.			
	Land Improvements	9420	261,588	
	Buildings	9430	1,477,925	
	Equipment	9440	29,871	
	Work in Progress	9450		1,769,384
		Total	1,769,384	1,769,384

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Instruction		1000	7,356,823	
School Site Administration		2700	1,442	
Home-to-School Transportation		3600	1,068,453	
Food Services		3700	99,129	
Ancillary Services		4000	13,973	
All Other General Administration		7200	135,156	
Centralized Data Processing		7700	594,158	
Plant Services		8100	1,741,536	
Accumulated Depreciation - Land Improvements	9425			1,530,170
Accumulated Depreciation - Buildings	9435			5,796,713
Accumulated Depreciation - Equipment	9445			3,683,787
		Total	11,010,670	11,010,670

Entry #	Object	Function	Debit	Credit
CE013 Amortization				
To recognize amortization of debt issue premiums or discounts, deferred gain or loss on debt refunding, and prepaid debt insurance costs.				
Debt Service - Interest		9102	1,002,823	
Other General Long-Term Debt	9669		701,504	
Deferred Outflows of Resources	9490			527,796
General Obligation Bonds Payable	9661			1,176,531
		Total	1,704,327	1,704,327

Entry #	Object	Function	Debit	Credit
CE014	Incorporation of Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources of Internal Service Funds			
	To incorporate assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
	Cash in County Treasury	9110	4,954,769	
	Fair Value Adjustment to Cash in County Treasury	9111	163,326	
	Cash In Banks	9120	1,300,325	
	Accounts Receivable	9200	20,165	
	Accounts Payable	9500		2,320,507
	Fund Balance/Net Position	979Z		4,118,078
			Total	6,438,585
				6,438,585

Entry #	Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA			
	To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
	Ancillary Services	4000	23,503,974	
	Fund Balance/Net Position	979Z		23,503,974
			Total	23,503,974
				23,503,974

Entry #	Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers			
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
Fund Balance/Net Position	979Z		26,376,806	
Interest (General Revenues)	8660			51,709
Other Local Revenue (General Revenues)	8699			26,325,097
		Total	26,376,806	26,376,806

Entry #	Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds			
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds:			
	Enterprise Funds (Funds 61-65)			
	Proprietary Funds:			
	Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds:			
	Enterprise Funds (Funds 61-65)			
	Proprietary Funds:			
	Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
			Total	0
				0

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers			
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
			Total	0
				0

Entry #	Object	Function	Debit	Credit
CE020	Elimination of Internal Balances			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
	Due To Other Funds	9610	666,479	
	Due From Other Funds	9310		666,479
		Total	666,479	666,479

Entry #	Object	Function	Debit	Credit
CE021	Total/Net Other Postemployment Benefits (OPEB) Liability and OPEB Expense			
	To adjust for the LEA's liabilities in total/net OPEB liability; and to recognize OPEB expense, deferred inflows of resources relating to OPEB, and deferred outflows of resources relating to OPEB.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences, long-term debt, OPEB, and pensions. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE023	Employer's Net Pension Liability and Pension Expense			
	To adjust for the LEA's share of the change in net pension liabilities; and to recognize pension expense, deferred outflows of resources relating to pensions, and deferred inflows of resources relating to pensions.			
	Instruction	1000	4,737,607	
	Instructional Supervision and Administration	2100	343,754	
	Instructional Library, Media and Technology	2420	238,890	
	School Site Administration	2700	1,011,525	
	Home-to-School Transportation	3600	773,024	
	Food Services	3700	629,082	
	All Other Pupil Services	3900	973,830	
	Ancillary Services	4000	79,135	
	Community Services	5000	38,651	
	Enterprise Activities	6000	79,968	
	All Other General Administration	7200	746,304	
	Centralized Data Processing	7700	186,592	
	Plant Services	8100	1,736,638	
	Deferred Outflows of Resources - pensions only	9490		6,483,000
	Net Pension Liability (Asset)	9663		2,758,000
	Deferred Inflows of Resources - pensions only	9690		2,334,000
	Total		11,575,000	11,575,000

Entry #	Object	Function	Debit	Credit
CE024	Employer Pension Contributions Made Subsequent to Measurement Date			
	To adjust for employer pension contribution expenditures made by the LEA subsequent to the pension plan measurement date.			
	Deferred Outflows of Resources - pensions only	9490	1,908,572	
	Instruction	1000		1,040,297
	Instructional Supervision and Administration	2100		69,605
	Instructional Library, Media and Technology	2420		27,103
	School Site Administration	2700		139,620
	Home-to-School Transportation	3600		78,145
	Food Services	3700		63,594
	All Other Pupil Services	3900		184,253
	Ancillary Services	4000		17,895
	Community Services	5000		3,908
	Enterprise Activities	6000		8,084
	All Other General Administration	7200		81,647
	Centralized Data Processing	7700		18,863
	Plant Services	8100		175,558
	Total		1,908,572	1,908,572

Entry #	Object	Function	Debit	Credit
CE025	State's Share of Pension Expense - Special Funding Situation			
To record pension expense for the portion of the State's proportionate share of collective pension expense that is associated with the LEA, net of the State's on-behalf contribution already recognized in the governmental funds.				
	Instruction	1000	1,448,941	
	Instructional Supervision and Administration	2100	89,963	
	Instructional Library, Media and Technology	2420	7,624	
	School Site Administration	2700	96,444	
	All Other Pupil Services	3900	221,477	
	Ancillary Services	4000	25,540	
	All Other General Administration	7200	16,011	
	All Other State Revenue (Program Revenues)	8590	(2000-9999)	1,906,000
		Total	1,906,000	1,906,000

Entry #	Object	Function	Debit	Credit
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CE026 Employer OPEB Expenditures Made Subsequent to Measurement Date

To adjust for employer OPEB expenditures made by the LEA subsequent to the OPEB plan measurement date.

Total	0	0
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Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	118,829,951	1,226,655	20,793,992	44,619,952	(52,189,352)		(52,189,352)
Instruction-related services:							
Instructional supervision and administration	7,143,573	81,227	2,877,672	0	(4,184,674)		(4,184,674)
Instructional library, media and technology	2,219,326	0	79,776	0	(2,139,550)		(2,139,550)
School site administration	11,866,453	49,833	1,557,089	0	(10,259,531)		(10,259,531)
Pupil services:							
Home-to-school transportation	7,354,497	14,631	7,978	0	(7,331,888)		(7,331,888)
Food services	8,455,615	200,395	7,289,362	0	(965,858)		(965,858)
All other pupil services	17,457,667	1,449	2,842,484	0	(14,613,734)		(14,613,734)
General administration:							
Centralized data processing	2,252,796	0	0	0	(2,252,796)		(2,252,796)
All other general administration	7,121,839	112,957	968,979	0	(6,040,003)		(6,040,003)
Plant services	23,255,123	56,798	742,560	0	(22,455,765)		(22,455,765)
Ancillary services	26,795,759	12,382	153,629	0	(26,629,748)		(26,629,748)
Community services	405,090	139,376	51,103	0	(214,611)		(214,611)
Enterprise activities	76,452	0	276	0	(76,176)		(76,176)
Interest on long-term debt	10,129,310				(10,129,310)		(10,129,310)
Other outgo	2,178,444	2,287,262	535,757	0	644,575		644,575
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	676,207	36,928	0	0		(639,279)	(639,279)
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	246,218,202	4,219,893	37,900,657	44,619,952	(158,838,421)	(639,279)	(159,477,700)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					18,775,501	0	18,775,501
Taxes levied for debt service					9,090,109	0	9,090,109
Taxes levied for other specific purposes					16,874	0	16,874
Federal and state aid not restricted to specific purposes					148,553,216	0	148,553,216
Interest and investment earnings					6,166,230	23,563	6,189,793
Interagency revenues					0	0	0
Miscellaneous					27,830,271	334,691	28,164,962
Special and extraordinary items					3,969,715	0	3,969,715
Internal transfers					(96,043)	96,043	0
Total general revenues, special and extraordinary items, and transfers					214,305,873	454,297	214,760,170
					Change in net position	(184,982)	55,282,470
Net position beginning					17,953,419	184,982	18,138,401
Net position ending					73,420,871	0	73,420,871

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: 17,441,883

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	65,830,871	
Depreciation expense:	(11,010,670)	
Net:		54,820,201

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 9,325,409

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: (18,135,448)

Debt issue costs for prepaid debt insurance: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. The difference between debt issue costs for prepaid insurance incurred in the current period and prepaid insurance costs amortized for the period is:

Prepaid debt insurance incurred during the period:	-	
Prepaid debt insurance amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: (11,965)

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: 192,947

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: (366,345)

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Pensions: In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (9,666,428)

Other postemployment benefits (OPEB): In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made. In the statement of activities, OPEB expenses are recognized on the accrual basis. This year, the difference between OPEB expenses and actual employer OPEB contributions was: -

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount or deferred gain or loss from debt refunding: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount, plus any deferred gain or loss from debt refunding, is amortized as interest over the life of the debt. Amortization of debt issue premium or discount, or deferred gain or loss from debt refunding, for the period is: (1,002,823)

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: 2,872,832

Change in net position of governmental activities (minor differences may be due to rounding): 55,470,263

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash	135,597,936	498,147	136,096,083
Investments	0	0	0
Receivables	29,682,442	2,640	29,685,082
Due from (to) other funds	(75,542)	75,542	0
Stores	114,140	0	114,140
Prepaid expenses	0	0	0
Other current assets	0	0	0
Capital assets:			
Land	18,816,534	0	18,816,534
Land Improvements	44,928,209	0	44,928,209
Buildings	229,299,735	0	229,299,735
Equipment	41,790,315	0	41,790,315
Work in progress	113,829,582	0	113,829,582
Less accumulated depreciation	(128,602,605)	0	(128,602,605)
Total assets	<u>485,380,746</u>	<u>576,329</u>	<u>485,957,075</u>
Deferred Outflows of Resources	53,426,431	152,921	53,579,352
Liabilities			
Accounts payable and other current liabilities	33,804,106	29,970	33,834,076
Current loans	0	0	0
Unearned revenue	1,452,675	0	1,452,675
Long-term liabilities:	421,312,805	625,000	421,937,805
Due within one year	8,534,439	0	8,534,439
Due in more than one year	412,778,366	625,000	413,403,366
Total liabilities	<u>456,569,586</u>	<u>654,970</u>	<u>457,224,556</u>
Deferred Inflows of Resources	8,816,720	74,280	8,891,000
Net Position			
Net investment in capital assets	170,159,055		170,159,055
Restricted for:			
Capital projects	50,123,731		50,123,731
Debt service	6,924,536		6,924,536
Educational programs	7,321,106		7,321,106
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted	(161,107,557)	0	(161,107,557)
Total net position	<u>73,420,871</u>	<u>0</u>	<u>73,420,871</u>

Total fund balances, governmental funds:

128,358,299

Amounts reported for assets, deferred outflows of resources, liabilities, and deferred inflows of resources for governmental activities in the statement of net position are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	448,664,375	
Accumulated depreciation:	(128,602,605)	
Net:		320,061,770

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs for prepaid debt insurance are amortized over the life of the debt. Unamortized debt insurance costs included in prepaid expense on the statement of net position are:

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Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was:

(2,414,182)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred in governmental funds, but are recognized in the government-wide statements, is:

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Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	157,617,590	
State school building loans payable	-	
Net Pension Liability (Asset)	169,916,000	
Total/Net OPEB Liability	36,587,605	
Compensated absences payable	825,274	
Certificates of participation payable	30,947,549	
Capital leases payable	14,826,839	
Lease revenue bonds payable	-	
Other general long-term debt	10,591,948	
Deferred gain or loss on debt refunding	(5,706,075)	
Total:		(415,606,730)

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported.

Deferred outflows of resources relating to pensions	46,551,263
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Deferred inflows of resources relating to pensions	(8,816,720)
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Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets, deferred outflows of resources, liabilities, and deferred inflows of resources of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

4,118,078

Deferred outflows and inflows of resources related to other postemployment benefits (OPEB): In governmental funds, deferred outflows and inflows of resources related to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources related to OPEB are reported.

Deferred outflows of resources relating to OPEB	1,169,093
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Deferred inflows of resources relating to OPEB	-
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Total net position, governmental activities (minor differences may be due to rounding):

73,420,871