



45-DAY REVISE:  
2020-21 BUDGET

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2019-20 ESTIMATED ACTUALS

State SACS and District Schedules for  
for Revised Annual Budget Adoption  
August 11, 2020

**CAJON VALLEY UNION SCHOOL DISTRICT ASSUMPTIONS USED TO DEVELOP THE  
2019-20 THROUGH 2022-23 MULTI-YEAR BUDGET PROJECTION  
FOR 45-DAY BUDGET REVISE, 2019-20 ESTIMATED ACTUALS & 2020-21**

1. LCFF REVENUE ASSUMPTIONS (Based on SSC recommendation):
  - 2019-20 3.26% COLA applied to base, 70.63% Unduplicated
  - 2020-21 **0.00%** COLA applied to base, 71.36% Unduplicated
  - 2021-22 0.00% COLA applied to base, 71.04% Unduplicated
  - 2022-23 0.00% COLA applied to base, 71.04% Unduplicated

Statutory COLA was added to the base LCFF calculation for each year. The Unduplicated percentage of students eligible for supplemental & concentration funding is projected as an average of 71% through 2022-23.

2. The 2019-20 budget includes one-time revenue, grants that end this year (CalNEW, Kaiser CB, ESSA, Title III Immigrant, EPA Bus Grant, and SB 117 COVID Response), and prior year funding carried forward into this year (Webster, SUMS, One-time mandated costs). These funds are not included in subsequent years beyond 2019-20.

3. 2019-20 District student enrollment declined by 247 students. A portion of lost ADA will be funded through the LCFF calculation which uses the greater of current or prior year ADA, as well as a charter shift calculation to calculate school district funding. Although 2019-20 ADA is 15,660.95, we will be funded at the prior year ADA of 15,750.53, which is a decrease of 169 ADA from last year. Funded 2020-21 ADA is projected to decrease to 15,660.95 in 2020-21, 15,544.48 in 2021-22, and 15,487.47 in 2022-23 reflecting charter school growth for the next two years.

4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected for each year with modest inflation of 1%-2% where necessary.

5. All bargaining unit salary projections are included in this budget. 2019-20 includes 3% COLA and 1% off-schedule one-time pay and 2020-21 includes an additional 2% COLA.

6. Annual rate increases in STRS and PERS pension costs are included in the 2019-20 budget and subsequent years. The costs are projected to decrease by \$1.0 million in 2020-21 resulting from pension rate relief and employee attrition resulting from the PARS retirement incentive. Pension costs increase by \$1.6 million in 2021-22, and \$3.4 million in 2022-23. STRS and PERS contribution increases will continue each year until established target rates are reached in 2022-23 for STRS and 2024-25 for PERS.

7. Special Education Equalization funding of \$1,241,019 has been budgeted for 2020-21 through 2022-23 and is helping to help offset some of the contribution increases experienced annually by the Special Education program.

8. The Extended Day Program annual revenue of \$2,468,600 has been removed for 2020-21 through 2022-23 due to the District's election to offer a "free" daycare program. The additional costs that also may be associated with offering a 6:30 – 6:00 program have **not** been factored into this Multi-year projection because of the unknown scale of staffing that may be required.

9. Forty-five certificated employees accepted the 2019-20 PARS Supplementary Retirement Plan (SRP). PARS debt payments and associated salary and benefit attrition savings are included in the budget for the 2020-21 through 2022-23 fiscal years.

10. The COVID-19 pandemic school closure caused unexpected reductions in revenues included in Second Interim budget projections. Notably, the 2020-21 LCFF revenue estimate was \$145,887,168 (-7.92% COLA) and is now increased to \$159,048,974 (0% COLA). The 2021-22 LCFF revenue was projected at \$145,151,024 (0% COLA) and is increased to \$157,782,325 (0% COLA).

2020-21 includes revenue and expenditures for CARES ESSER and Learning Loss Mitigation funding. There is \$4.9 million CARES ESSER funding, and Learning Loss Mitigation (LLM) funding comprised of \$1.1 million GEER, \$13.1 million CRF, and \$1.3 million P98. The funding was provided to the State of California and the Governor and Legislature allocated this to mitigate learning loss.

11. State funding deferrals for June 2020, and April through June 2021 are reflected in the cash flow report. The District may exercise the option to transfer cash from other District Funds to meet General Fund cash needs until delayed revenue payments are received. We will monitor the need to borrow funds from other sources if State funding does not improve.

12. 2022-23 is projected with negative ending fund balances. The District has identified the need to reduce \$15,873,507 in the 2022-23 budget, yet we expect the figure to decrease when we close the financial records for 2019-20.

13. 2020-21 projections include a \$390,000 transfer into the Capital Reserve Fund from General Fund for the final year of bus lease payments. Electrical savings transfers to Building Fund 2109 for long-term solar debt are also reflected in each budget year.

14. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2019-20 and subsequent years.

**Cajon Valley Union School District Multiyear Projection for 2019-20 thru 2022-23**  
**Based on 45-DAY BUDGET REVISE for 2019-20 Estimated Actuals, 2020-21 Adopted, Updated 08/05/2020**

	Fund Prior P2 ADA 15,750.53	Fund Prior P2 ADA 15,660.95	Fund Prior P2 ADA 15,558.50	Fund Prior P2 ADA 15,494.48
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**Assumptions:**

	State COLA 3.26%	Gap Funding 100%, 70.63%	P2 ADA 15,660.95	State COLA 0.00%	Gap / Undup 100%, 71.36%	P2 ADA 15,660.95	State COLA 0.00%	Gap / Undup 100%, 71.04%	P2 ADA 15,544.48	State COLA 0.00%	Gap / Undup 100%, 70.64%	P2 ADA 15,487.47
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		2019-20 Estimated Actuals			2020-21 Adopted Budget			2021-22 Projected			2022-23 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Local Control Funding Formula LCFF	8010-8099	159,389,387	934,700	160,324,087	159,048,974	978,527	160,027,501	157,782,325	978,527	158,760,852	156,765,426	978,527	157,743,953
Federal Revenue	8100-8299	407,533	15,202,613	15,610,145	407,533	32,206,787	32,614,320	407,533	12,290,668	12,698,201	407,533	12,290,668	12,698,201
Other State Revenue	8300-8599	5,988,964	13,622,892	19,611,856	2,957,156	15,390,654	18,347,810	1,635,433	11,828,926	13,464,359	1,684,486	11,828,926	13,513,412
Local Revenue	8600-8799	6,085,525	14,550,349	20,635,874	3,074,595	13,427,642	16,502,237	3,073,928	13,414,447	16,488,375	3,073,928	13,290,142	16,364,070
Interfund Transfers In	8900-8929	18,500	-	18,500	18,500	-	18,500	18,500	-	18,500	18,500	-	18,500
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-38,680,352	38,680,352	-	-39,462,753	39,462,753	-	-41,433,163	41,433,163	-	-41,857,595	41,857,595	-
<b>Total Revenue with Adjustments</b>		<b>133,209,556</b>	<b>82,990,906</b>	<b>216,200,462</b>	<b>126,044,005</b>	<b>101,466,363</b>	<b>227,510,368</b>	<b>121,484,556</b>	<b>79,945,730</b>	<b>201,430,286</b>	<b>120,092,278</b>	<b>80,245,857</b>	<b>200,338,135</b>
<b>Expenditures</b>													
Certificated Salaries	1000-1999	68,908,532	20,797,548	89,706,080	63,974,303	27,745,603	91,719,906	67,947,130	27,974,773	95,921,903	69,099,136	28,628,986	97,728,121
Classified Salaries	2000-2999	19,998,756	17,803,338	37,802,094	20,778,058	20,755,793	41,533,851	21,089,729	18,549,467	39,639,196	21,406,075	18,827,709	40,233,784
Employee Benefits	3000-3999	33,332,903	26,061,043	59,393,946	31,192,285	26,023,850	57,216,135	33,732,242	24,825,840	58,558,082	36,429,172	26,517,428	62,946,601
Books/Supplies	4000-4999	6,121,027	4,274,682	10,395,709	3,639,243	8,013,606	11,652,849	2,626,397	1,771,766	4,398,163	2,676,872	850,905	3,527,777
Services/Operating Expenses	5000-5999	12,680,962	13,924,257	26,605,219	12,042,593	12,156,915	24,199,508	8,251,631	4,712,210	12,963,842	8,347,773	3,309,156	11,656,929
Capital Outlay	6000-6999	1,877,959	5,852,632	7,730,591	291,617	3,112,108	3,403,725	140,617	0	140,617	140,617	0	140,617
Other Outgo & Long Term Debt	7100-7499	0	933,750	933,750	0	1,283,750	1,283,750	0	930,600	930,600	0	930,600	930,600
Direct/Indirect Support	7300-7399	(1,994,037)	1,394,054	(599,983)	(2,927,942)	2,374,739	(553,204)	(1,202,824)	1,181,073	(21,751)	(1,241,631)	1,181,073	(60,558)
Interfund Transfers Out	7600-7629	1,737,641	0	1,737,641	1,741,907	0	1,741,907	1,434,296	0	1,434,296	1,360,719	0	1,360,719
<b>Total Expenditures</b>		<b>142,663,743</b>	<b>91,041,304</b>	<b>233,705,047</b>	<b>130,732,064</b>	<b>101,466,363</b>	<b>232,198,428</b>	<b>134,019,217</b>	<b>79,945,730</b>	<b>213,964,947</b>	<b>138,218,732</b>	<b>80,245,857</b>	<b>218,464,589</b>
Beginning Fund Balance		36,190,355	8,050,398	44,240,753	26,736,168	0	26,736,168	22,048,109	0	22,048,109	9,513,448	0	9,513,448
<b>Projected Ending Fund Balance</b>		<b>26,736,168</b>	<b>0</b>	<b>26,736,168</b>	<b>22,048,109</b>	<b>0</b>	<b>22,048,109</b>	<b>9,513,448</b>	<b>0</b>	<b>9,513,448</b>	<b>(8,613,006)</b>	<b>(0)</b>	<b>(8,613,005)</b>
Excess or (Deficit)		<b>(9,454,187)</b>	<b>(8,050,398)</b>	<b>(17,504,585)</b>	<b>(4,688,060)</b>	<b>0</b>	<b>(4,688,060)</b>	<b>(12,534,661)</b>	<b>0</b>	<b>(12,534,661)</b>	<b>(18,126,454)</b>	<b>0</b>	<b>(18,126,454)</b>
Revolving Cash		150,000	0	150,000	150,000	0	150,000	150,000	0	150,000	150,000	0	150,000
Stores		292,404	0	292,404	292,404	0	292,404	292,404	0	292,404	292,404	0	292,404
Prepaid Expenditures		707,182	0	707,182	545,161	0	545,161	413,194	0	413,194	264,160	0	264,160
Mandated Reserve for Contingencies		7,011,151	0	7,011,151	6,965,953	0	6,965,953	6,418,948	0	6,418,948	6,553,938	0	6,553,938
Other Designated or Restricted Funds		0	0	0	0	0	0	0	0	0	0	0	0
<b>Unappropriated Reserve</b>		<b>18,575,431</b>	<b>0</b>	<b>18,575,431</b>	<b>14,094,591</b>	<b>0</b>	<b>14,094,591</b>	<b>2,238,902</b>	<b>0</b>	<b>2,238,902</b>	<b>(15,873,507)</b>	<b>(0)</b>	<b>(15,873,507)</b>

**CVUSD CASH FLOW ADOPTED BUDGET  
2020-21**

<b>A. Beginning Cash</b>																	
		28,362,166.02	28,362,166.02	45,883,325.29	33,653,517.02	48,884,846.09	45,473,429.32	42,679,765.02	59,846,662.20	64,727,213.35	59,099,464.67	51,427,042.35	56,563,101.87	45,890,281.82			
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	124,099,445	
<b>B. Receipts</b>	<b>Object</b>	<b>Budget</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>June</b>	<b>Subtotal</b>	<b>Accruals</b>	<b>Total</b>
LCFF State Aid	8010-8019	111,319,864.00	4,824,180.00	5,565,993.00	10,018,788.00	10,018,788.00	10,018,788.00	10,018,788.00	10,018,788.00	5,565,993.00	3,339,596.00	3,339,596.00	3,339,596.00	0.00	76,068,894.00	35,250,970.00	111,319,864.00
EPA	8012	12,779,581.00	0.00	0.00	3,194,895.00	0.00	0.00	3,194,895.00	0.00	0.00	3,194,895.00	0.00	0.00	3,194,896.00	12,779,581.00	0.00	12,779,581.00
Property Taxes	8020-8079	40,216,301.00	274,589.30	567,410.00	211,857.00	447,268.00	1,293,475.00	11,804,568.00	7,077,664.00	3,551,099.00	0.00	13,469,750.00	0.00	1,518,620.70	40,216,301.00	0.00	40,216,301.00
Miscellaneous Funds	8080-8099	(4,288,245.17)	0.00	(257,295.00)	(514,589.00)	(343,060.00)	(343,060.00)	(343,060.00)	(343,060.00)	(343,060.00)	(600,354.00)	(300,177.00)	(300,177.00)	(600,353.17)	(4,288,245.17)	0.00	(4,288,245.17)
		160,027,500.83	5,098,769.30	5,876,108.00	12,910,951.00	10,122,996.00	10,969,203.00	24,675,191.00	16,753,392.00	8,774,032.00	5,934,137.00	16,509,169.00	3,039,419.00	4,113,163.53	124,776,530.83	35,250,970.00	160,027,500.83
Federal Revenue	8100-8299	32,614,320.00	57,852.00	449,790.34	15,661,547.04	772,924.41	843,385.25	2,532,353.95	1,369,546.77	795,891.37	1,241,831.04	1,841,827.77	2,030,485.15	1,383,552.41	28,980,987.50	3,633,332.50	32,614,320.00
State Revenue	8300-8599	18,347,810.43	123,568.00	572,203.92	2,980,332.62	983,281.20	1,072,918.45	2,856,968.16	1,742,278.51	1,012,498.78	1,579,804.06	2,343,094.10	1,002,837.10	1,395,512.23	17,665,297.14	682,513.29	18,347,810.43
Local Revenue	8600-8799	16,502,236.69	472,263.00	556,201.06	1,564,542.06	955,781.72	1,042,912.08	2,777,067.16	1,693,552.10	984,182.17	1,535,621.58	2,277,564.64	974,790.70	1,356,483.86	16,190,962.12	311,274.57	16,502,236.69
Transfers In	8910-8929	18,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,500.00	18,500.00	0.00	18,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Receipts</b>		<b>227,510,367.95</b>	<b>5,752,452.30</b>	<b>7,454,303.32</b>	<b>33,117,372.72</b>	<b>12,834,983.33</b>	<b>13,928,418.79</b>	<b>32,841,580.27</b>	<b>21,558,769.38</b>	<b>11,566,604.32</b>	<b>10,291,393.69</b>	<b>22,971,655.51</b>	<b>7,047,531.95</b>	<b>8,267,212.03</b>	<b>187,632,277.60</b>	<b>39,878,090.35</b>	<b>227,510,367.95</b>
<b>C. Disbursements</b>																	
Certificated Salaries	1000-1999	91,719,906.01	873,050.88	8,190,588.00	7,965,884.00	9,025,239.00	8,175,678.00	8,054,793.00	8,029,365.00	8,153,620.00	8,252,707.00	8,309,544.00	8,096,291.00	8,484,940.00	91,719,906.01	0.00	91,719,906.01
Classified Salaries	2000-2999	41,533,850.71	1,404,455.05	3,958,176.00	3,477,136.00	3,462,094.00	3,599,443.00	3,467,939.00	3,432,095.00	3,539,051.00	3,580,703.00	3,663,237.00	3,583,053.00	3,635,695.00	41,533,850.71	0.00	41,533,850.71
Employee Benefits	3000-3999	57,216,135.44	608,142.59	4,754,013.00	4,116,773.00	3,881,674.00	4,298,632.00	4,744,834.00	4,076,352.00	4,385,662.00	4,433,572.00	4,460,923.00	4,416,119.00	12,645,358.00	57,216,135.44	0.00	57,216,135.44
Books and Supplies	4000-4999	11,652,848.97	100,850.07	679,850.00	839,735.00	750,581.00	656,496.00	447,936.00	209,116.00	213,411.00	150,824.00	233,825.00	235,698.00	227,462.00	4,745,784.07	6,907,064.90	11,652,848.97
Services	5000-5999	24,199,507.77	1,527,523.91	3,182,235.00	3,327,432.00	1,961,733.00	1,615,368.00	677,529.00	811,161.00	799,343.00	760,334.00	947,821.00	724,173.00	882,823.00	17,217,475.91	6,982,031.86	24,199,507.77
Capital Outlay	6000-6999	3,403,725.38	378,526.80	402,549.00	408,447.00	99,034.00	59,597.00	35,858.00	45,217.00	31,562.00	24,327.00	40,521.00	117,790.00	83,953.00	1,727,381.80	1,676,343.58	3,403,725.38
Other Outgo, LTD	7000-7499	1,283,750.00	378,526.80	51,350.00	0.00	0.00	71,075.00	0.00	0.00	71,704.00	136,349.00	179,725.00	222,228.00	172,793.00	1,283,750.80	(0.80)	1,283,750.00
Direct/Indirect Support	7300-7399	(553,203.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(553,203.57)	(553,203.57)	0.00	(553,203.57)
Transfers Out	7600-7629	1,741,907.00	1,351,907.00	0.00	0.00	390,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,741,907.00	0.00	1,741,907.00	
<b>Total Disbursements</b>		<b>232,198,427.71</b>	<b>6,622,983.10</b>	<b>21,218,761.00</b>	<b>20,135,407.00</b>	<b>19,570,355.00</b>	<b>18,476,289.00</b>	<b>17,428,889.00</b>	<b>16,603,306.00</b>	<b>17,194,353.00</b>	<b>17,338,816.00</b>	<b>17,835,596.00</b>	<b>17,395,352.00</b>	<b>25,579,820.43</b>	<b>216,632,988.17</b>	<b>15,565,439.54</b>	<b>232,198,427.71</b>

**CVUSD CASH FLOW ADOPTED BUDGET  
2020-21**

<b>A. Beginning Cash</b>		28,362,166.02	28,362,166.02	45,883,325.29	33,653,517.02	48,884,846.09	45,473,429.32	42,679,765.02	59,846,662.20	64,727,213.35	59,099,464.67	51,427,042.35	56,563,101.87	45,890,281.82	
			Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	124,099,445
<b>D. Balance Sheet Items</b>	Obj		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
<b>Assets and Deferred Outflows</b>															
Cash Excl Treasury	9111-9199														
Receivables	9200-9299	17,542,059.12	5,262,617.74	2,631,308.87	3,157,570.64	2,982,150.05	1,754,205.91	1,754,205.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferral		13,862,204.00	13,862,204.00												0.00
Loans - DTFD	9311 (9310)	550,223.99		550,223.99											0.00
Stores	9320														0.00
Prepaid Exp	9330	707,181.91		(188,154.23)		175,087.77			175,087.77						545,160.60
Other Current Assets	9340														0.00
Deferred Outflows of Resourc	9490														0.00
<b>Total Assets</b>		<b>32,661,669.02</b>	<b>19,124,821.74</b>	<b>2,993,378.63</b>	<b>3,157,570.64</b>	<b>3,157,237.82</b>	<b>1,754,205.91</b>	<b>1,754,205.91</b>	<b>175,087.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Liabilities and Deferred Inflows</b>															
Payables	9500-9599	1,832,829.16	733,131.66	458,207.29	458,207.29	183,282.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans - DTFD	9611 (9610)	1,000,521.93		1,000,521.93	450,000.00	(350,000.00)			250,000.00		625,000.00		325,000.00	(650,000.00)	(650,000.00)
Temp Loans/Tran	9641 (9640)														0.00
Deferred Revenue	9650														0.00
<b>Total Liabilities</b>		<b>2,833,351.09</b>	<b>733,131.66</b>	<b>1,458,729.22</b>	<b>908,207.29</b>	<b>(166,717.08)</b>	<b>0.00</b>	<b>0.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>625,000.00</b>	<b>0.00</b>	<b>325,000.00</b>	<b>(650,000.00)</b>	<b>0.00</b>
<b>Non-Operating</b>															
Suspense	9910xxx														
Reconciling Items															
<b>Non-Operating</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>D. Total Balance Sheet Items</b>		<b>29,828,318</b>	<b>18,391,690</b>	<b>1,534,649</b>	<b>2,249,363</b>	<b>3,323,955</b>	<b>1,754,206</b>	<b>1,754,206</b>	<b>(74,912)</b>	<b>0</b>	<b>(625,000)</b>	<b>0</b>	<b>(325,000)</b>	<b>650,000</b>	
<b>Net Incr/Decr</b>		<b>25,140,258.17</b>	<b>17,521,159.27</b>	<b>(12,229,808.27)</b>	<b>15,231,329.07</b>	<b>(3,411,416.77)</b>	<b>(2,793,664.30)</b>	<b>17,166,897.18</b>	<b>4,880,551.15</b>	<b>(5,627,748.68)</b>	<b>(7,672,422.31)</b>	<b>5,136,059.51</b>	<b>(10,672,820.05)</b>	<b>(16,662,608.40)</b>	
<b>F. Ending Cash (A + E)</b>			<b>45,883,325</b>	<b>33,653,517</b>	<b>48,884,846</b>	<b>45,473,429</b>	<b>42,679,765</b>	<b>59,846,662</b>	<b>64,727,213</b>	<b>59,099,465</b>	<b>51,427,042</b>	<b>56,563,102</b>	<b>45,890,282</b>	<b>29,227,673</b>	

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	159,389,386.60	934,700.00	160,324,086.60	159,048,973.83	978,527.00	160,027,500.83	-0.2%
2) Federal Revenue		8100-8299	407,532.91	15,202,612.54	15,610,145.45	407,533.00	32,206,787.00	32,614,320.00	108.9%
3) Other State Revenue		8300-8599	5,988,963.55	13,622,892.29	19,611,855.84	2,957,156.00	15,390,654.43	18,347,810.43	-6.4%
4) Other Local Revenue		8600-8799	6,085,525.15	14,550,349.19	20,635,874.34	3,074,595.00	13,427,641.69	16,502,236.69	-20.0%
5) TOTAL, REVENUES			171,871,408.21	44,310,554.02	216,181,962.23	165,488,257.83	62,003,610.12	227,491,867.95	5.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	68,908,532.05	20,797,548.24	89,706,080.29	63,974,303.00	27,745,603.01	91,719,906.01	2.2%
2) Classified Salaries		2000-2999	19,998,755.65	17,803,338.06	37,802,093.71	20,778,057.65	20,755,793.06	41,533,850.71	9.9%
3) Employee Benefits		3000-3999	33,332,903.19	26,061,043.08	59,393,946.27	31,192,285.49	26,023,849.95	57,216,135.44	-3.7%
4) Books and Supplies		4000-4999	6,121,027.06	4,274,681.59	10,395,708.65	3,639,243.45	8,013,605.52	11,652,848.97	12.1%
5) Services and Other Operating Expenditures		5000-5999	12,680,961.94	13,924,256.86	26,605,218.80	12,042,592.99	12,156,914.78	24,199,507.77	-9.0%
6) Capital Outlay		6000-6999	1,877,959.00	5,852,632.29	7,730,591.29	291,617.00	3,112,108.38	3,403,725.38	-56.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	933,750.00	933,750.00	0.00	1,283,750.00	1,283,750.00	37.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,994,037.42)	1,394,054.30	(599,983.12)	(2,927,942.25)	2,374,738.68	(553,203.57)	-7.8%
9) TOTAL, EXPENDITURES			140,926,101.47	91,041,304.42	231,967,405.89	128,990,157.33	101,466,363.38	230,456,520.71	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			30,945,306.74	(46,730,750.40)	(15,785,443.66)	36,498,100.50	(39,462,753.26)	(2,964,652.76)	-81.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
b) Transfers Out		7600-7629	1,737,641.11	0.00	1,737,641.11	1,741,907.00	0.00	1,741,907.00	0.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,680,352.28)	38,680,352.28	0.00	(39,462,753.26)	39,462,753.26	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,399,493.39)	38,680,352.28	(1,719,141.11)	(41,186,160.26)	39,462,753.26	(1,723,407.00)	0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,454,186.65)	(8,050,398.12)	(17,504,584.77)	(4,688,059.76)	0.00	(4,688,059.76)	-73.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,190,355.10	8,050,398.12	44,240,753.22	26,736,168.45	0.00	26,736,168.45	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,190,355.10	8,050,398.12	44,240,753.22	26,736,168.45	0.00	26,736,168.45	-39.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,190,355.10	8,050,398.12	44,240,753.22	26,736,168.45	0.00	26,736,168.45	-39.6%
2) Ending Balance, June 30 (E + F1e)			26,736,168.45	0.00	26,736,168.45	22,048,108.69	0.00	22,048,108.69	-17.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	292,404.03	0.00	292,404.03	292,404.03	0.00	292,404.03	0.0%
Prepaid Items		9713	707,181.91	0.00	707,181.91	545,160.60	0.00	545,160.60	-22.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,011,151.41	0.00	7,011,151.41	6,965,952.83	0.00	6,965,952.83	-0.6%
Unassigned/Unappropriated Amount		9790	18,575,431.10	0.00	18,575,431.10	14,094,591.23	0.00	14,094,591.23	-24.1%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	111,434,237.00	0.00	111,434,237.00	111,319,864.00	0.00	111,319,864.00	-0.1%
Education Protection Account State Aid - Current Year		8012	12,852,680.00	0.00	12,852,680.00	12,779,581.00	0.00	12,779,581.00	-0.6%
State Aid - Prior Years		8019	142,992.00	0.00	142,992.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	221,581.00	0.00	221,581.00	221,581.00	0.00	221,581.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	34,227,100.00	0.00	34,227,100.00	34,227,100.00	0.00	34,227,100.00	0.0%
Unsecured Roll Taxes		8042	1,066,406.77	0.00	1,066,406.77	1,056,458.00	0.00	1,056,458.00	-0.9%
Prior Years' Taxes		8043	3,756.00	0.00	3,756.00	3,756.00	0.00	3,756.00	0.0%
Supplemental Taxes		8044	1,922,736.00	0.00	1,922,736.00	1,922,736.00	0.00	1,922,736.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(181,059.00)	0.00	(181,059.00)	(181,059.00)	0.00	(181,059.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,965,729.00	0.00	2,965,729.00	2,965,729.00	0.00	2,965,729.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			164,656,158.77	0.00	164,656,158.77	164,315,746.00	0.00	164,315,746.00	-0.2%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,266,772.17)	0.00	(5,266,772.17)	(5,266,772.17)	0.00	(5,266,772.17)	0.0%
Property Taxes Transfers		8097	0.00	934,700.00	934,700.00	0.00	978,527.00	978,527.00	4.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			159,389,386.60	934,700.00	160,324,086.60	159,048,973.83	978,527.00	160,027,500.83	-0.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,655,411.00	3,655,411.00	0.00	3,655,411.00	3,655,411.00	0.0%
Special Education Discretionary Grants		8182	0.00	363,227.00	363,227.00	0.00	363,213.00	363,213.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	7,532.91	0.00	7,532.91	7,533.00	0.00	7,533.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		6,552,301.81	6,552,301.81		6,997,313.00	6,997,313.00	6.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,120,108.66	1,120,108.66		775,352.00	775,352.00	-30.8%
Title III, Part A, Immigrant Student Program	4201	8290		71,735.73	71,735.73		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,010,964.20	1,010,964.20		617,188.00	617,188.00	-39.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		1,407,393.30	1,407,393.30		443,203.00	443,203.00	-68.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	400,000.00	1,021,470.84	1,421,470.84	400,000.00	19,355,107.00	19,755,107.00	1289.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>407,532.91</b>	<b>15,202,612.54</b>	<b>15,610,145.45</b>	<b>407,533.00</b>	<b>32,206,787.00</b>	<b>32,614,320.00</b>	<b>108.9%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	838,193.00	838,193.00	0.00	893,841.00	893,841.00	6.6%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	511,743.00	0.00	511,743.00	504,506.00	0.00	504,506.00	-1.4%
Lottery - Unrestricted and Instructional Materials		8560	2,485,911.55	875,935.47	3,361,847.02	2,452,650.00	801,199.00	3,253,849.00	-3.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		118,653.21	118,653.21		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		25,008.37	25,008.37		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,991,309.00	11,765,102.24	14,756,411.24	0.00	13,695,614.43	13,695,614.43	-7.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,988,963.55</b>	<b>13,622,892.29</b>	<b>19,611,855.84</b>	<b>2,957,156.00</b>	<b>15,390,654.43</b>	<b>18,347,810.43</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	104,050.65	0.00	104,050.65	104,051.00	0.00	104,051.00	0.0%
Interest		8660	701,200.00	0.00	701,200.00	701,200.00	0.00	701,200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	87,616.50	0.00	87,616.50	87,617.00	0.00	87,617.00	0.0%
Interagency Services		8677	239,500.00	3,612,810.83	3,852,310.83	239,500.00	3,663,862.54	3,903,362.54	1.3%
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 (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,928,158.00	2,766,423.36	7,694,581.36	1,917,227.00	139,556.15	2,056,783.15	-73.3%
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		8,171,115.00	8,171,115.00		9,624,223.00	9,624,223.00	17.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,085,525.15</b>	<b>14,550,349.19</b>	<b>20,635,874.34</b>	<b>3,074,595.00</b>	<b>13,427,641.69</b>	<b>16,502,236.69</b>	<b>-20.0%</b>
<b>TOTAL, REVENUES</b>			<b>171,871,408.21</b>	<b>44,310,554.02</b>	<b>216,181,962.23</b>	<b>165,488,257.83</b>	<b>62,003,610.12</b>	<b>227,491,867.95</b>	<b>5.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	57,271,938.81	17,132,585.51	74,404,524.32	52,163,487.00	23,011,347.60	75,174,834.60	1.0%
Certificated Pupil Support Salaries		1200	4,349,608.14	869,268.16	5,218,876.30	4,510,758.00	1,098,187.03	5,608,945.03	7.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,610,702.77	1,691,669.36	8,302,372.13	6,692,280.00	2,428,803.38	9,121,083.38	9.9%
Other Certificated Salaries		1900	676,282.33	1,104,025.21	1,780,307.54	607,778.00	1,207,265.00	1,815,043.00	2.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>68,908,532.05</b>	<b>20,797,548.24</b>	<b>89,706,080.29</b>	<b>63,974,303.00</b>	<b>27,745,603.01</b>	<b>91,719,906.01</b>	<b>2.2%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,216,855.58	11,929,667.32	13,146,522.90	1,371,258.65	12,573,006.00	13,944,264.65	6.1%
Classified Support Salaries		2200	8,041,019.36	2,944,395.27	10,985,414.63	8,380,301.00	3,270,328.00	11,650,629.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	2,603,649.00	570,428.56	3,174,077.56	2,906,583.33	587,003.00	3,493,586.33	10.1%
Clerical, Technical and Office Salaries		2400	6,908,628.99	937,316.83	7,845,945.82	6,978,348.67	951,938.06	7,930,286.73	1.1%
Other Classified Salaries		2900	1,228,602.72	1,421,530.08	2,650,132.80	1,141,566.00	3,373,518.00	4,515,084.00	70.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>19,998,755.65</b>	<b>17,803,338.06</b>	<b>37,802,093.71</b>	<b>20,778,057.65</b>	<b>20,755,793.06</b>	<b>41,533,850.71</b>	<b>9.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	11,635,901.93	13,981,531.05	25,617,432.98	9,934,687.36	12,732,775.26	22,667,462.62	-11.5%
PERS		3201-3202	3,632,449.85	3,662,241.45	7,294,691.30	3,813,607.42	3,979,792.32	7,793,399.74	6.8%
OASDI/Medicare/Alternative		3301-3302	2,512,143.91	2,234,664.77	4,746,808.68	2,590,076.12	2,845,284.89	5,435,361.01	14.5%
Health and Welfare Benefits		3401-3402	11,047,357.24	4,576,141.06	15,623,498.30	10,626,882.16	4,598,267.65	15,225,149.81	-2.5%
Unemployment Insurance		3501-3502	52,889.43	20,367.98	73,257.41	42,676.46	27,888.46	70,564.92	-3.7%
Workers' Compensation		3601-3602	3,094,523.19	1,257,309.95	4,351,833.14	2,941,131.97	1,520,010.37	4,461,142.34	2.5%
OPEB, Allocated		3701-3702	1,296,615.64	317,534.03	1,614,149.67	1,183,122.00	308,115.00	1,491,237.00	-7.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	61,022.00	11,252.79	72,274.79	60,102.00	11,716.00	71,818.00	-0.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,332,903.19</b>	<b>26,061,043.08</b>	<b>59,393,946.27</b>	<b>31,192,285.49</b>	<b>26,023,849.95</b>	<b>57,216,135.44</b>	<b>-3.7%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	50,000.00	342,874.00	392,874.00	50,000.00	200,000.00	250,000.00	-36.4%
Books and Other Reference Materials		4200	280,917.24	260,010.61	540,927.85	160,601.00	276,264.00	436,865.00	-19.2%
Materials and Supplies		4300	4,923,473.70	3,453,996.52	8,377,470.22	2,959,420.45	7,248,464.52	10,207,884.97	21.8%
Noncapitalized Equipment		4400	866,636.12	217,800.46	1,084,436.58	469,222.00	288,877.00	758,099.00	-30.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,121,027.06</b>	<b>4,274,681.59</b>	<b>10,395,708.65</b>	<b>3,639,243.45</b>	<b>8,013,605.52</b>	<b>11,652,848.97</b>	<b>12.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	493,847.00	493,847.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	752,265.87	692,762.67	1,445,028.54	488,949.00	263,673.27	752,622.27	-47.9%
Dues and Memberships		5300	62,105.00	340.00	62,445.00	68,860.00	230.00	69,090.00	10.6%
Insurance		5400 - 5450	1,074,165.00	0.00	1,074,165.00	1,246,665.00	0.00	1,246,665.00	16.1%
Operations and Housekeeping Services		5500	2,803,660.00	0.00	2,803,660.00	2,803,660.00	0.00	2,803,660.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,069,677.99	1,358,200.65	2,427,878.64	1,039,426.00	1,285,511.00	2,324,937.00	-4.2%
Transfers of Direct Costs		5710	(482,637.81)	482,637.81	0.00	(241,353.00)	241,353.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,778.54)	(20,300.00)	(30,078.54)	(9,371.00)	(15,300.00)	(24,671.00)	-18.0%
Professional/Consulting Services and Operating Expenditures		5800	6,175,533.07	10,881,842.44	17,057,375.51	5,383,996.99	10,352,413.51	15,736,410.50	-7.7%
Communications		5900	1,235,971.36	34,926.29	1,270,897.65	1,261,760.00	29,034.00	1,290,794.00	1.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,680,961.94</b>	<b>13,924,256.86</b>	<b>26,605,218.80</b>	<b>12,042,592.99</b>	<b>12,156,914.78</b>	<b>24,199,507.77</b>	<b>-9.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	30,390.00	3,292,196.81	3,322,586.81	0.00	1,000,000.00	1,000,000.00	-69.9%
Buildings and Improvements of Buildings		6200	0.00	1,555,114.00	1,555,114.00	0.00	1,000,000.00	1,000,000.00	-35.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,296,019.00	129,621.48	1,425,640.48	240,067.00	782,000.00	1,022,067.00	-28.3%
Equipment Replacement		6500	551,550.00	875,700.00	1,427,250.00	51,550.00	330,108.38	381,658.38	-73.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,877,959.00</b>	<b>5,852,632.29</b>	<b>7,730,591.29</b>	<b>291,617.00</b>	<b>3,112,108.38</b>	<b>3,403,725.38</b>	<b>-56.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	450,600.00	450,600.00	0.00	800,600.00	800,600.00	77.7%
Payments to County Offices		7142	0.00	483,150.00	483,150.00	0.00	483,150.00	483,150.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>933,750.00</b>	<b>933,750.00</b>	<b>0.00</b>	<b>1,283,750.00</b>	<b>1,283,750.00</b>	<b>37.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,394,054.30)	1,394,054.30	0.00	(2,374,738.68)	2,374,738.68	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(599,983.12)	0.00	(599,983.12)	(553,203.57)	0.00	(553,203.57)	-7.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,994,037.42)</b>	<b>1,394,054.30</b>	<b>(599,983.12)</b>	<b>(2,927,942.25)</b>	<b>2,374,738.68</b>	<b>(553,203.57)</b>	<b>-7.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>140,926,101.47</b>	<b>91,041,304.42</b>	<b>231,967,405.89</b>	<b>128,990,157.33</b>	<b>101,466,363.38</b>	<b>230,456,520.71</b>	<b>-0.7%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,737,641.11	0.00	1,737,641.11	1,741,907.00	0.00	1,741,907.00	0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,737,641.11	0.00	1,737,641.11	1,741,907.00	0.00	1,741,907.00	0.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(38,680,352.28)	38,680,352.28	0.00	(39,462,753.26)	39,462,753.26	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			(38,680,352.28)	38,680,352.28	0.00	(39,462,753.26)	39,462,753.26	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(40,399,493.39)	38,680,352.28	(1,719,141.11)	(41,186,160.26)	39,462,753.26	(1,723,407.00)	0.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	159,389,386.60	934,700.00	160,324,086.60	159,048,973.83	978,527.00	160,027,500.83	-0.2%
2) Federal Revenue		8100-8299	407,532.91	15,202,612.54	15,610,145.45	407,533.00	32,206,787.00	32,614,320.00	108.9%
3) Other State Revenue		8300-8599	5,988,963.55	13,622,892.29	19,611,855.84	2,957,156.00	15,390,654.43	18,347,810.43	-6.4%
4) Other Local Revenue		8600-8799	6,085,525.15	14,550,349.19	20,635,874.34	3,074,595.00	13,427,641.69	16,502,236.69	-20.0%
5) TOTAL REVENUES			171,871,408.21	44,310,554.02	216,181,962.23	165,488,257.83	62,003,610.12	227,491,867.95	5.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		86,441,466.42	60,194,945.42	146,636,411.84	75,533,461.36	73,581,776.64	149,115,238.00	1.7%
2) Instruction - Related Services	2000-2999		16,748,290.79	8,699,467.58	25,447,758.37	16,162,612.72	8,668,447.05	24,831,059.77	-2.4%
3) Pupil Services	3000-3999		12,861,914.50	9,178,029.31	22,039,943.81	13,076,778.09	8,168,324.96	21,245,103.05	-3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		103,118.00	0.00	103,118.00	134,034.00	0.00	134,034.00	30.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		15,782,057.75	1,697,555.78	17,479,613.53	15,268,715.12	2,682,491.99	17,951,207.11	2.7%
8) Plant Services	8000-8999		8,989,254.01	10,337,556.33	19,326,810.34	8,814,556.04	7,081,572.74	15,896,128.78	-17.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	933,750.00	933,750.00	0.00	1,283,750.00	1,283,750.00	37.5%
10) TOTAL EXPENDITURES			140,926,101.47	91,041,304.42	231,967,405.89	128,990,157.33	101,466,363.38	230,456,520.71	-0.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			30,945,306.74	(46,730,750.40)	(15,785,443.66)	36,498,100.50	(39,462,753.26)	(2,964,652.76)	-81.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
b) Transfers Out		7600-7629	1,737,641.11	0.00	1,737,641.11	1,741,907.00	0.00	1,741,907.00	0.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,680,352.28)	38,680,352.28	0.00	(39,462,753.26)	39,462,753.26	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(40,399,493.39)	38,680,352.28	(1,719,141.11)	(41,186,160.26)	39,462,753.26	(1,723,407.00)	0.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,454,186.65)	(8,050,398.12)	(17,504,584.77)	(4,688,059.76)	0.00	(4,688,059.76)	-73.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			36,190,355.10	8,050,398.12	44,240,753.22	26,736,168.45	0.00	26,736,168.45	-39.6%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,190,355.10	8,050,398.12	44,240,753.22	26,736,168.45	0.00	26,736,168.45	-39.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,190,355.10	8,050,398.12	44,240,753.22	26,736,168.45	0.00	26,736,168.45	-39.6%
2) Ending Balance, June 30 (E + F1e)			26,736,168.45	0.00	26,736,168.45	22,048,108.69	0.00	22,048,108.69	-17.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores	9712		292,404.03	0.00	292,404.03	292,404.03	0.00	292,404.03	0.0%
Prepaid Items	9713		707,181.91	0.00	707,181.91	545,160.60	0.00	545,160.60	-22.9%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		7,011,151.41	0.00	7,011,151.41	6,965,952.83	0.00	6,965,952.83	-0.6%
Unassigned/Unappropriated Amount	9790		18,575,431.10	0.00	18,575,431.10	14,094,591.23	0.00	14,094,591.23	-24.1%

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