



# **VENTURA UNIFIED SCHOOL DISTRICT**

**2020-2021**

**Original Budget  
Financial Report**



# **Ventura Unified School District**

## **Original Budget for 2020-21 Executive Summary**

### **Board of Trustees**

Sabrena Rodriguez  
Jackie Moran  
Velma Lomax  
Matthew Almaraz  
Dr. Jerry Dannenberg

### **Administration**

Dr. Roger Rice, Superintendent  
Donna Rose, Interim Assistant Superintendent of Business Services  
Dr. Danielle Cortes, Assistant Superintendent of Educational Services  
Dr. Jeff Davis, Assistant Superintendent of Human Resources

### ***Vision Statement:***

In the Ventura Unified School District all students will receive an exemplary and balanced education fostering a lifelong passion for learning and engagement. We demand excellence of ourselves because our supportive community has entrusted us with their children.

### ***Mission Statement:***

The Ventura Unified School District will educate all students in safe, healthy, and high performing schools. We will inspire all students to excel academically, honor the unique qualities and diverse backgrounds of all students, build supportive relationships, guide all students to reach their full potential, motivate all students to successfully pursue their chosen life path, and engage all students to become responsible and contributing members of society.

## **Budget Calendar for 2020-2021**

Key dates for the Fiscal Year 2020-2021 reporting and 2021-2022 budget preparation are:

<b>June</b>	Board adopts the FY 2020-2021 Budget
<b>July</b>	45-day 2020-2021 Revision is presented to Board for approval
<b>September</b>	2019-2020 Unaudited Actuals presented to Board for approval
<b>December</b>	2019-20 Audit and 2020-21 First Interim presented to Board for approval
<b>January</b>	Governor releases State Budget Proposal for 2021-2022
<b>February</b>	Review current year enrollment/ projections/ staffing projections
<b>March</b>	2020-2021 Second Interim Report approved by the Board
<b>May</b>	Governor's May revised State Budget for 2021-2022
<b>June</b>	2021-2022 LCAP and Budget Public Hearings 2021-2022 LCAP and Budget presented to the Board for approval

### **Key Assumptions in the 2020-21 Adopted Budget**

The District has prepared the Adopted Original Budget based on assumptions provided by the following sources: Governors May Revise, School Services of California, and the Ventura County Office of Education.

COLA:	0.00%
LCFF Deficit Factor	-7.92%
Enrollment:	16,110
Estimated ADA:	15,406
Funded ADA <sup>1</sup> :	15,529

*<sup>1</sup>Funding is based on current or prior year, whichever is higher*

Unduplicated Students:	9,091 or 56.43%
PERS Employer Rate:	20.70%
STRS Employer Rate:	16.15 %
State Minimum Reserve:	3.0% (of General Fund Expenditures)
Routine Restricted Maintenance:	3.0% (of General Fund Expenditures)
Special Education:	AB 602 SpEd at State Target Rate
Health & Welfare:	\$18,228 per FTE
One Time Funding:	CTE Incentive/ Strong Workforce grant ESSA School Improvement CSI grant COVID Related Relief grants

### **Financial Report Information**

The District's budget and accounting format is based on the California School Accounting Manual (CSAM) and utilizes the Standardized Account Code Structure (SACS). The Escape financial system (contracted and maintained by VCOE) is the system the District uses for budget and accounting functions. The District's financial records are organized and operated on a fund basis, based on Governmental Accounting Standards. A fund is defined as a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

In fiscal year 2020-2021 there are ten funds in the District accounting system. The District's funds include:

- General Fund (Fund 010)
- Adult Education (Fund 110)
- Child Development (Fund 120)
- Cafeteria Fund (Fund 130)
- Building Fund (Fund 210)
- Building Fund Series A (Fund 211)
- Capital Facilities Fund – Residential (Fund 250)
- Capital Facilities Fund – Commercial (Fund 251)
- Bond Interest and Redemption Fund (Fund 510)
- Foundation Trust Fund (Fund 730/731/736)

**GENERAL FUND (Fund 010):** This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions except for those required or permitted by law to be in another fund are accounted for in this fund. In the General Fund, there are *Restricted* and *Unrestricted* financial activities.

**General Fund Unrestricted:** Used to account for those projects and activities that are funded without restrictions on the use of the funds.

**General Fund Restricted:** Used to account for projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor for specific purposes only.

**General Fund Summary: Restricted and Unrestricted Totals**

The Beginning balance are based on the 2018-19 audited financials and 2019-20 estimated actuals:

<b><u>Ending Fund Balance</u></b>	<b><u>Unrestricted General Fund</u></b>	<b><u>Restricted General Fund</u></b>	<b><u>Total General Fund</u></b>
Beginning Balance	16,978,001	735,062	17,713,063
Revenues	153,963,748	32,201,615	186,165,363
Expenditures	135,488,852	54,199,826	189,688,678
Transfers	-23,108,089	21,489,589	-1,618,500
Reserves/ Assignments	9,583,110	0	9,583,110
<b>Ending Fund Balance</b>	<b>12,344,808</b>	<b>226,440</b>	<b>12,571,248</b>

The beginning balance will be adjusted when the books are closed and the unaudited actual report is published for 2019-20 (September) to reflect any changes and carryover funding. The adopted budget has expenditures that exceed revenues by \$5,141,815. Negotiations for 2019-20 have been settled for all groups, and agreement adjustments are reflected in the adopted budget.

## **General Fund Ending Fund Balance**

The Committed, Assigned and Unassigned Unrestricted General Fund Ending Fund Balance includes the following amounts:

Components of Ending Fund Balance		2020-2021	2021-2022	2022-2023
Estimated Ending Balance		12,571,248	8,045,563	6,564,946
Revolving Cash/Nonspendable	9710-9719	875,000	773,400	652,464
Legally Restricted	9740	735,062	226,440	226,440
Assigned: Site Carryover	9760	400,000	400,000	400,000
Assigned: COVID CARES Restricted	9780	2,550,000	0	0
Economic Uncertainty 3%	9789	5,871,650	5,758,110	5,267,012
Unassigned	9790	2,139,536	887,613	19,030

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

Assigned General Fund Ending Balances:

Site Carryover: School sites are allocated funds during the year and are permitted to carry over a certain percentage of their unspent funds into the following school year. These funds are reserved for school sites to spend in subsequent years according to their expenditure plans.

COVID Related CARES Act Restricted Funding: The projected funding related to the CARES act is considered restricted funding but the CDE has not released the resource code for these funds. These projected funds are being set aside in anticipation of the restrictions until the guidance from CDE is released.

### **The District can maintain a reserve higher than the 3% minimum for several reasons:**

- 1) to manage cash flow;
- 2) to mitigate volatility in funding due to fluctuations in State Income;
- 3) to address unexpected costs and emergencies;
- 4) to save for large purchases (textbook adoptions, science materials, technology enhancements);
- 5) to fund Board priorities, capital outlay for projects, and contract negotiations;
- 6) to obtain higher credit ratings.

## General Fund Revenues

General fund revenues are categorized as LCFF Sources, Federal Revenue, Other State Revenue and Other Local Revenue. Total general fund revenues are \$186,165,363. This represents a decrease from the prior year of approximately \$6,101,883. The LCFF Funding source includes a one-time revenue from a prior year ADA correction of \$1,125,000. Reductions in revenues included the -7.92% deficit factor released in the Governor's May revision as well as the impacts of declining enrollment. Future budget revisions will be necessary in this fiscal climate due to the uncertainty in the budget agreements between the Governor and the State Legislature as well as the pending tax filing deadlines.

LCFF Sources	141,948,080
Federal Revenue	12,411,800
Other State Revenue	14,473,538
Other Local Revenue	17,331,945
<b>Total General Fund Revenues</b>	<b>186,165,363</b>

## Local Control Funding Formula

Ventura Unified (72652) - 2020/21 Original Budget		43973		v21		
LOCAL CONTROL FUNDING FORMULA		2020-21				
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	<u>COLA &amp; Augmentation</u>	<u>Base Grant Proration</u>	<u>Unduplicated Pupil Percentage</u>		2020-21	
	0.000%	-7.92%	56.45%	56.45%		
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	4,496.13	7,092	738	884	57	39,434,518
Grades 4-6	3,493.26	7,199		813	52	28,169,538
Grades 7-8	2,517.51	7,412		837	54	20,901,720
Grades 9-12	5,149.25	8,590	223	995	64	50,832,766
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	15,656.14	119,926,329	4,466,424	14,043,942	901,847	139,338,542
Targeted Instructional Improvement Block Grant						251,822
Home-to-School Transportation						1,232,717
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET		140,823,080				
Funded Based on Target Formula (based on prior year P-2 certification)		TRUE				

The Local Control Funding Formula is the main source of District revenue from the state. Funds are based on a calculation that starts with a base grant for each student in 4 tiers of grade spans, adds in funding for k-3 class size reduction (target 24 to 1 ratio), and for Career Tech Education in grades 9-12. Supplemental grants (additional 20% of base) are added for students in the “unduplicated count”, and Concentration grants (50% of base grant) are added for students above the 55% concentration amount. Based on COLA, ADA projections and UPP percentages, total LCFF revenues are \$140,823,080 or -9.10% lower than prior year. The LCFF Funding source in the 2020-21 projections includes a one-time revenue from a prior year ADA correction of \$1,125,000.

## **General Fund Expenditures**

The Total General Fund expenditures are \$189,688,678. Assumptions included in the expenditure projections are included below.

Certificated Salaries	74,401,564
Classified Salaries	28,592,711
Employee Benefits	54,047,904
Books and Supplies	9,324,841
Services & Other Operating Expenditures	17,903,582
Capital Outlay	542,000
Other Outgo	4,876,076
<b>Total General Fund Expenditures</b>	<b>189,688,678</b>

### **Certificated Salaries:**

- Reductions to due to Covid-related budget cuts and declining enrollment
- Increased cost due to Step/Column Movement
- Increased costs due to negotiated salary increases

### **Classified Salaries:**

- Increased costs due to Step movement
- Reductions to due to Covid-related budget cuts and declining enrollment
- Increased costs due to negotiated salary increases

### **Benefits:**

- Increased cost of Step/Column movement
- Increased cost due to negotiated salary increases
- Health & Welfare budgeted per cost increases

### **Books and Supplies:**

- Anticipated Covid-related supplies such as hand sanitizer

### **Services, Other Operating:**

- Reductions to due to Covid-related budget cuts and declining enrollment

### **Capital Outlay:**

- Reductions to due to Covid-related budget cuts and declining enrollment



## **Other Funds**

**Adult Education Fund (Fund 110):** This fund is used to operate the Adult Education Program. Budgeted Revenues are \$5,014,140 and Expenditures are \$5,829,541. Ending Fund Balance is estimated at \$2,802,755.

**Child Development Fund (Fund 120):** This fund is used to operate the child development and preschool programs. Budgeted Revenues are \$1,791,423 and Expenditures are \$1,791,423. Ending Fund Balance is estimated at \$50,925.

**Cafeteria Fund (Fund 130):** This fund is used to account separately for Federal, State and Local resources to operate the Child Nutrition Program. Budgeted Revenues are \$6,458,804 and Expenditures are \$8,014,213. Transfers into this fund from the General Fund are estimated at \$1,500,000. Ending Fund Balance is estimated at \$7,225.

**Building Fund (Fund 210):** This fund accounts for the proceeds from the sale of surplus properties and the related capital project expenditures. Budgeted revenues are \$749,048 and expenditures are \$1,770,766. Ending Fund Balance is estimated at \$8,662,825.

**Building Fund Series A (Fund 211):** This fund is also known as the Bond Fund. This fund accounts for the proceeds from the sale of Bonds and may not be used for purposes other than those for which the bonds were issued.

**Capital Facility Funds (Fund 250/251):** These funds are also known as Developer Fees funds, and is used to accumulate monies received from fees levied on new construction and additions. These funds are to be used on improvements to accommodate additional students generated by the new construction and additions. Budgeted revenues are \$1,117,500 and expenditures are \$1,385,700. Ending Fund Balance is estimated at \$5,652,330.

**Bond Interest Redemption Fund (Funds 510):** This fund is controlled by the County Office of Education and is used for the repayment of bonds issued for the District. According to Education Code 15234, any money remaining in this account after payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable, shall be transferred to the general fund upon order of the county auditor.

**Foundation Private-Purpose Trust Fund (Funds 730,731,736):** These funds are used to account separately for gifts or bequests per Education Code Section 41031 that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs. Foundation funds can include endowments where the principal donation must be held to earn interest for specific purposes. Budgeted Revenues are \$342,000 and Expenditures are \$317,200. Ending Fund Balance is estimated at \$624,913.

## Multi- Year Projection

### 2020-2021 Adopted Original Budget

Multi-Year Projections	2020-21	2021-22	2022-23
LCFF Sources	141,948,080	139,671,311	138,738,734
Federal Revenues	\$12,411,800	\$8,169,292	\$8,435,610
State Revenues	14,473,538	13,320,333	12,798,872
Local Revenues	<u>\$17,331,945</u>	<u>\$13,607,907</u>	<u>\$13,981,150</u>
<b>Total Revenues</b>	<b>186,165,363</b>	<b>174,768,843</b>	<b>173,954,366</b>

Certificated Salaries	\$74,401,564	\$68,486,838	\$69,036,325
Classified Salaries	\$28,592,711	\$26,833,112	\$27,047,777
Employee Benefits	\$54,047,904	\$51,867,910	\$52,577,103
Books & Supplies	\$9,324,841	\$5,180,394	\$5,541,931
Contracted Services	\$17,903,582	\$17,025,962	\$17,025,962
Capital Outlay	\$542,000	\$542,000	\$1,122,000
Other Outgo	<u>\$6,494,576</u>	<u>\$6,176,678</u>	<u>\$6,176,678</u>
<b>Total Expenditures</b>	<b>\$191,307,178</b>	<b>\$176,112,894</b>	<b>\$178,527,776</b>

<b>Net Increase /(Decrease)</b>	<b>(5,141,815)</b>	<b>(1,344,051)</b>	<b>(4,573,410)</b>
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<b>Beginning Balance</b>	<b>\$17,713,062</b>	<b>\$12,571,248</b>	<b>\$11,227,197</b>
<b>Ending Balance</b>	<b>\$2,761,698</b>	<b>\$4,543,971</b>	<b>\$19,050</b>

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MYP Assumptions	2020-21	2021-22	2022-23
Enrollment	16,110	15,997	15,833
Average Daily Attendance (ADA)	15,406	15,298	15,141
Cost of Living Adjustment (COLA)	2.31%	2.48%	3.26%
Deficit Factor	-7.92%	-7.92%	-7.92%
Certificated Full-Time Equivalents (FTE)	756.94	756.94	756.94
Classified Full-Time Equivalents (FTE)	670.47	670.47	670.47
Management/Confidential Full-Time Equivalents (FTE)	101.1	101.1	101.1

## **Summary**

While some reductions have been completed due to declining enrollment and drastic funding changes at the state level due to the Covid-19-related recession, additional projected reductions of \$8.13 million are needed in order to maintain the District required reserves as well as maintain expenditures. The District is working with all stakeholder groups in order to try to reopen schools in the fall as well as solve the required additional projected reductions. The District intends to work with our bargaining unit partners over the coming months to find solutions to the various challenges that face the District.

Currently, the District is anticipating additional CARES act funding, but the total funding is unknown at this time. There is currently a conservative placeholder for approximately \$3 million which includes the anticipated increased expenditures related to Covid.

Carryover funding from 2019-20 is anticipated but the final funding will not be available until after the closing of the books. Once the books are closed, carryover funds from restricted or unrestricted sources will be adjusted in the 2020-21 budget. This is a standard accounting practice for School Districts. Donations and other one-time funding sources of an unpredictable nature are also not budgeted until received.

**Enactment of a State Budget:** The District's adopted budget was completed before the enactment of the State Budget. The District will have forty-five (45) days to process budget revisions due to any major change that is enacted but not known at this time. This revision will be brought to the Board as soon as possible at a regularly scheduled board meeting. At this time, we anticipate the need for a forty-five (45) day revision due to the unprecedented nature of the Covid-related recession, the late tax filing deadlines, and the state and federal level funding discussions. These changes will be included with the First Interim Report, due to be published and approved by the Governing Board in December.

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources	8010-8099		154,919,344.00	0.00	154,919,344.00	141,948,080.00	0.00	141,948,080.00	-8.4%
2) Federal Revenue	8100-8299		350,000.00	7,603,046.00	7,953,046.00	4,599,802.00	7,811,998.00	12,411,800.00	56.1%
3) Other State Revenue	8300-8599		4,437,632.00	9,674,441.00	14,112,073.00	2,730,647.00	11,742,891.00	14,473,538.00	2.6%
4) Other Local Revenue	8600-8799		3,458,827.00	11,823,956.00	15,282,783.00	4,685,219.00	12,646,726.00	17,331,945.00	13.4%
5) TOTAL, REVENUES			163,165,803.00	29,101,443.00	192,267,246.00	153,963,748.00	32,201,615.00	186,165,363.00	-3.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		62,866,078.00	13,233,722.00	76,099,800.00	59,391,549.00	15,010,015.00	74,401,564.00	-2.2%
2) Classified Salaries	2000-2999		19,658,130.00	9,439,100.00	29,097,230.00	18,555,634.00	10,037,077.00	28,592,711.00	-1.7%
3) Employee Benefits	3000-3999		36,445,189.00	16,343,213.00	52,788,402.00	35,956,737.00	18,091,167.00	54,047,904.00	2.4%
4) Books and Supplies	4000-4999		3,328,799.00	4,448,875.00	7,777,674.00	4,411,063.00	4,913,778.00	9,324,841.00	19.9%
5) Services and Other Operating Expenditures	5000-5999		11,583,387.00	7,090,910.00	18,674,297.00	12,122,813.00	5,780,769.00	17,903,582.00	-4.1%
6) Capital Outlay	6000-6999		809,070.00	1,855,573.00	2,664,643.00	517,000.00	25,000.00	542,000.00	-79.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		6,403,681.00	0.00	6,403,681.00	5,401,170.00	0.00	5,401,170.00	-15.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(862,617.00)	328,388.00	(534,229.00)	(867,114.00)	342,020.00	(525,094.00)	-1.7%
9) TOTAL, EXPENDITURES			140,231,717.00	52,739,781.00	192,971,498.00	135,488,852.00	54,199,826.00	189,688,678.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,934,086.00	(23,638,338.00)	(704,252.00)	18,474,896.00	(21,998,211.00)	(3,523,315.00)	400.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		34,500.00	0.00	34,500.00	31,500.00	0.00	31,500.00	-8.7%
b) Transfers Out	7600-7629		2,100,000.00	0.00	2,100,000.00	1,650,000.00	0.00	1,650,000.00	-21.4%
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		(20,669,048.00)	20,669,048.00	0.00	(21,489,589.00)	21,489,589.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,734,548.00)	20,669,048.00	(2,065,500.00)	(23,108,089.00)	21,489,589.00	(1,618,500.00)	-21.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			199,538.00	(2,969,290.00)	(2,769,752.00)	(4,633,193.00)	(508,622.00)	(5,141,815.00)	85.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,778,463.00	3,704,352.00	20,482,815.00	16,978,001.00	735,062.00	17,713,063.00	-13.5%
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)			16,778,463.00	3,704,352.00	20,482,815.00	16,978,001.00	735,062.00	17,713,063.00	-13.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,778,463.00	3,704,352.00	20,482,815.00	16,978,001.00	735,062.00	17,713,063.00	-13.5%
2) Ending Balance, June 30 (E + F1e)			16,978,001.00	735,062.00	17,713,063.00	12,344,808.00	226,440.00	12,571,248.00	-29.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	325,000.00	0.00	325,000.00	325,000.00	0.00	325,000.00	0.0%
Prepaid Items		9713	327,464.00	0.00	327,464.00	550,000.00	0.00	550,000.00	68.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	735,062.00	735,062.00	0.00	226,440.00	226,440.00	-69.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,475,000.00	0.00	1,475,000.00	2,950,000.00	0.00	2,950,000.00	100.0%
School Site Carryover	0000	9780				400,000.00		400,000.00	
Projected CARES Act - Restricted pendir	0000	9780				2,550,000.00		2,550,000.00	
School Site Allocation Carryover	0000	9780	475,000.00		475,000.00				
ESSR/COVID Related Funding	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,871,650.00	0.00	5,871,650.00	5,758,110.00	0.00	5,758,110.00	-1.9%
Unassigned/Unappropriated Amount		9790	8,978,887.00	0.00	8,978,887.00	2,761,698.00	0.00	2,761,698.00	-69.2%

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

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	70,665,975.00	0.00	70,665,975.00	56,892,057.00	0.00	56,892,057.00	-19.5%
Education Protection Account State Aid - Current Year		8012	20,293,609.00	0.00	20,293,609.00	19,999,741.00	0.00	19,999,741.00	-1.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	1,125,000.00	0.00	1,125,000.00	New
Tax Relief Subventions									
Homeowners' Exemptions		8021	430,088.00	0.00	430,088.00	430,088.00	0.00	430,088.00	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	6.00	0.00	6.00	6.00	0.00	6.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	60,677,413.00	0.00	60,677,413.00	60,677,413.00	0.00	60,677,413.00	0.0%
Unsecured Roll Taxes		8042	1,902,918.00	0.00	1,902,918.00	1,902,918.00	0.00	1,902,918.00	0.0%
Prior Years' Taxes		8043	141,032.00	0.00	141,032.00	141,032.00	0.00	141,032.00	0.0%
Supplemental Taxes		8044	584,064.00	0.00	584,064.00	584,064.00	0.00	584,064.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,210,305.00	0.00	1,210,305.00	1,210,305.00	0.00	1,210,305.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	700,509.00	0.00	700,509.00	700,509.00	0.00	700,509.00	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			156,605,919.00	0.00	156,605,919.00	143,663,133.00	0.00	143,663,133.00	-8.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,686,575.00)	0.00	(1,686,575.00)	(1,715,053.00)	0.00	(1,715,053.00)	1.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			154,919,344.00	0.00	154,919,344.00	141,948,080.00	0.00	141,948,080.00	-8.4%
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	3,061,136.00	3,061,136.00	0.00	3,006,485.00	3,006,485.00	-1.8%
Special Education Discretionary Grants		8182	0.00	78,414.00	78,414.00	0.00	81,336.00	81,336.00	3.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,068,657.00	2,068,657.00		2,106,289.00	2,106,289.00	1.8%
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		330,587.00	330,587.00		426,828.00	426,828.00	29.1%
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 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		298,377.00	298,377.00		304,810.00	304,810.00	2.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	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		888,618.00	888,618.00		1,017,709.00	1,017,709.00	14.5%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		888,618.00	888,618.00		1,017,709.00	1,017,709.00	14.5%
Career and Technical Education	3500-3599	8290		99,842.00	99,842.00		102,910.00	102,910.00	3.1%
All Other Federal Revenue	All Other	8290	350,000.00	777,415.00	1,127,415.00	4,599,802.00	765,631.00	5,365,433.00	375.9%
TOTAL, FEDERAL REVENUE			350,000.00	7,603,046.00	7,953,046.00	4,599,802.00	7,811,998.00	12,411,800.00	56.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	231,376.00	231,376.00	0.00	231,376.00	231,376.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	655,220.00	0.00	655,220.00	644,732.00	0.00	644,732.00	-1.6%
Lottery - Unrestricted and Instructional Materials		8560	2,224,232.00	786,899.00	3,011,131.00	2,070,915.00	729,990.00	2,800,905.00	-7.0%
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		701,093.00	701,093.00		656,957.00	656,957.00	-6.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		150,493.00	150,493.00		163,709.00	163,709.00	8.8%
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		160,723.00	160,723.00		477,861.00	477,861.00	197.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,558,180.00	7,643,857.00	9,202,037.00	15,000.00	9,482,998.00	9,497,998.00	3.2%
TOTAL, OTHER STATE REVENUE			4,437,632.00	9,674,441.00	14,112,073.00	2,730,647.00	11,742,891.00	14,473,538.00	2.6%



			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	2,179,464.00	2,179,464.00	0.00	2,178,339.00	2,178,339.00	-0.1%
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	750.00	0.00	750.00	2,500.00	0.00	2,500.00	233.3%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	343,065.00	0.00	343,065.00	367,565.00	0.00	367,565.00	7.1%
Interest		8660	744,311.00	0.00	744,311.00	600,000.00	0.00	600,000.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	150,000.00	150,000.00	0.00	167,500.00	167,500.00	11.7%
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	2,370,701.00	726,726.00	3,097,427.00	3,715,154.00	704,056.00	4,419,210.00	42.7%
Tuition		8710	0.00	650,000.00	650,000.00	0.00	650,000.00	650,000.00	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		8,117,766.00	8,117,766.00		8,946,831.00	8,946,831.00	10.2%
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			3,458,827.00	11,823,956.00	15,282,783.00	4,685,219.00	12,646,726.00	17,331,945.00	13.4%
TOTAL, REVENUES			163,165,803.00	29,101,443.00	192,267,246.00	153,963,748.00	32,201,615.00	186,165,363.00	-3.2%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	50,013,044.00	10,814,788.00	60,827,832.00	47,689,714.00	11,792,834.00	59,482,548.00	-2.2%
Certificated Pupil Support Salaries		1200	5,482,744.00	1,636,074.00	7,118,818.00	5,532,685.00	1,636,071.00	7,168,756.00	0.7%
Certificated Supervisors' and Administrators' Salaries		1300	7,211,276.00	782,860.00	7,994,136.00	6,010,136.00	1,540,454.00	7,550,590.00	-5.5%
Other Certificated Salaries		1900	159,014.00	0.00	159,014.00	159,014.00	40,656.00	199,670.00	25.6%
TOTAL, CERTIFICATED SALARIES			62,866,078.00	13,233,722.00	76,099,800.00	59,391,549.00	15,010,015.00	74,401,564.00	-2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	808,508.00	5,122,439.00	5,930,947.00	779,887.00	6,095,468.00	6,875,355.00	15.9%
Classified Support Salaries		2200	8,852,161.00	3,319,155.00	12,171,316.00	7,814,497.00	3,203,910.00	11,018,407.00	-9.5%
Classified Supervisors' and Administrators' Salaries		2300	1,666,346.00	320,223.00	1,986,569.00	1,307,638.00	113,540.00	1,421,178.00	-28.5%
Clerical, Technical and Office Salaries		2400	7,380,593.00	506,148.00	7,886,741.00	7,505,294.00	468,293.00	7,973,587.00	1.1%
Other Classified Salaries		2900	950,522.00	171,135.00	1,121,657.00	1,148,318.00	155,866.00	1,304,184.00	16.3%
TOTAL, CLASSIFIED SALARIES			19,658,130.00	9,439,100.00	29,097,230.00	18,555,634.00	10,037,077.00	28,592,711.00	-1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,630,944.00	9,047,272.00	19,678,216.00	9,513,031.00	9,242,030.00	18,755,061.00	-4.7%
PERS		3201-3202	3,715,320.00	1,807,811.00	5,523,131.00	3,764,825.00	2,117,989.00	5,882,814.00	6.5%
OASDI/Medicare/Alternative		3301-3302	2,416,076.00	928,261.00	3,344,337.00	2,292,984.00	1,011,302.00	3,304,286.00	-1.2%
Health and Welfare Benefits		3401-3402	16,080,847.00	4,077,068.00	20,157,915.00	16,854,778.00	5,179,887.00	22,034,665.00	9.3%
Unemployment Insurance		3501-3502	40,807.00	11,201.00	52,008.00	38,853.00	12,503.00	51,356.00	-1.3%
Workers' Compensation		3601-3602	1,709,714.00	471,600.00	2,181,314.00	1,638,682.00	527,456.00	2,166,138.00	-0.7%
OPEB, Allocated		3701-3702	1,851,481.00	0.00	1,851,481.00	1,853,584.00	0.00	1,853,584.00	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			36,445,189.00	16,343,213.00	52,788,402.00	35,956,737.00	18,091,167.00	54,047,904.00	2.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	279,555.00	915,071.00	1,194,626.00	386,500.00	143,581.00	530,081.00	-55.6%
Books and Other Reference Materials		4200	13,249.00	127,650.00	140,899.00	10,000.00	33,499.00	43,499.00	-69.1%
Materials and Supplies		4300	2,894,436.00	2,919,719.00	5,814,155.00	3,942,778.00	4,480,369.00	8,423,147.00	44.9%
Noncapitalized Equipment		4400	141,559.00	486,435.00	627,994.00	71,785.00	256,329.00	328,114.00	-47.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,328,799.00	4,448,875.00	7,777,674.00	4,411,063.00	4,913,778.00	9,324,841.00	19.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,405,317.00	4,130,000.00	5,535,317.00	1,465,000.00	3,353,828.00	4,818,828.00	-12.9%
Travel and Conferences		5200	488,246.00	228,855.00	717,101.00	369,685.00	237,002.00	606,687.00	-15.4%
Dues and Memberships		5300	36,880.00	67,505.00	104,385.00	30,172.00	70,563.00	100,735.00	-3.5%
Insurance		5400 - 5450	1,524,779.00	60,225.00	1,585,004.00	2,043,801.00	72,001.00	2,115,802.00	33.5%
Operations and Housekeeping Services		5500	3,241,410.00	0.00	3,241,410.00	3,241,410.00	0.00	3,241,410.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,341,798.00	186,866.00	1,528,664.00	1,398,693.00	161,336.00	1,560,029.00	2.1%
Transfers of Direct Costs		5710	(93,137.00)	93,137.00	0.00	(80,718.00)	80,718.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,952.00)	(36,278.00)	(57,230.00)	(49,578.00)	0.00	(49,578.00)	-13.4%
Professional/Consulting Services and Operating Expenditures		5800	3,300,224.00	2,284,271.00	5,584,495.00	3,339,538.00	1,803,001.00	5,142,539.00	-7.9%
Communications		5900	358,822.00	76,329.00	435,151.00	364,810.00	2,320.00	367,130.00	-15.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,583,387.00	7,090,910.00	18,674,297.00	12,122,813.00	5,780,769.00	17,903,582.00	-4.1%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	18,668.00	0.00	18,668.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	1,830,573.00	1,830,573.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	790,402.00	25,000.00	815,402.00	517,000.00	25,000.00	542,000.00	-33.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			809,070.00	1,855,573.00	2,664,643.00	517,000.00	25,000.00	542,000.00	-79.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
Payments to County Offices		7142	6,051,856.00	0.00	6,051,856.00	5,048,195.00	0.00	5,048,195.00	-16.6%
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%
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	29,950.00	0.00	29,950.00	17,360.00	0.00	17,360.00	-42.0%
Other Debt Service - Principal		7439	256,875.00	0.00	256,875.00	270,615.00	0.00	270,615.00	5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,403,681.00	0.00	6,403,681.00	5,401,170.00	0.00	5,401,170.00	-15.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(328,388.00)	328,388.00	0.00	(342,020.00)	342,020.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(534,229.00)	0.00	(534,229.00)	(525,094.00)	0.00	(525,094.00)	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(862,617.00)	328,388.00	(534,229.00)	(867,114.00)	342,020.00	(525,094.00)	-1.7%
TOTAL, EXPENDITURES									
			140,231,717.00	52,739,781.00	192,971,498.00	135,488,852.00	54,199,826.00	189,688,678.00	-1.7%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	34,500.00	0.00	34,500.00	31,500.00	0.00	31,500.00	-8.7%
(a) TOTAL, INTERFUND TRANSFERS IN			34,500.00	0.00	34,500.00	31,500.00	0.00	31,500.00	-8.7%
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	1,950,000.00	0.00	1,950,000.00	1,500,000.00	0.00	1,500,000.00	-23.1%
Other Authorized Interfund Transfers Out		7619	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,100,000.00	0.00	2,100,000.00	1,650,000.00	0.00	1,650,000.00	-21.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	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%
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	(20,669,048.00)	20,669,048.00	0.00	(21,489,589.00)	21,489,589.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,669,048.00)	20,669,048.00	0.00	(21,489,589.00)	21,489,589.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(22,734,548.00)	20,669,048.00	(2,065,500.00)	(23,108,089.00)	21,489,589.00	(1,618,500.00)	-21.6%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	154,919,344.00	0.00	154,919,344.00	141,948,080.00	0.00	141,948,080.00	-8.4%
2) Federal Revenue		8100-8299	350,000.00	7,603,046.00	7,953,046.00	4,599,802.00	7,811,998.00	12,411,800.00	56.1%
3) Other State Revenue		8300-8599	4,437,632.00	9,674,441.00	14,112,073.00	2,730,647.00	11,742,891.00	14,473,538.00	2.6%
4) Other Local Revenue		8600-8799	3,458,827.00	11,823,956.00	15,282,783.00	4,685,219.00	12,646,726.00	17,331,945.00	13.4%
5) TOTAL, REVENUES			163,165,803.00	29,101,443.00	192,267,246.00	153,963,748.00	32,201,615.00	186,165,363.00	-3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	75,323,011.00	37,996,426.00	113,319,437.00	73,966,510.00	40,384,520.00	114,351,030.00	0.9%
2) Instruction - Related Services	2000-2999		17,713,503.00	2,681,501.00	20,395,004.00	16,097,369.00	3,709,928.00	19,807,297.00	-2.9%
3) Pupil Services	3000-3999		13,026,891.00	3,849,428.00	16,876,319.00	12,766,067.00	3,950,150.00	16,716,217.00	-0.9%
4) Ancillary Services	4000-4999		1,086,940.00	16,621.00	1,103,561.00	1,078,016.00	33,714.00	1,111,730.00	0.7%
5) Community Services	5000-5999		123,782.00	11,288.00	135,070.00	148,352.00	7,907.00	156,259.00	15.7%
6) Enterprise	6000-6999		1,849,519.00	0.00	1,849,519.00	1,853,584.00	0.00	1,853,584.00	0.2%
7) General Administration	7000-7999		12,068,037.00	409,529.00	12,477,566.00	11,435,806.00	581,549.00	12,017,355.00	-3.7%
8) Plant Services	8000-8999		12,233,793.00	7,774,988.00	20,008,781.00	12,310,728.00	5,532,058.00	17,842,786.00	-10.8%
9) Other Outgo	9000-9999		6,806,241.00	0.00	6,806,241.00	5,832,420.00	0.00	5,832,420.00	-14.3%
10) TOTAL, EXPENDITURES			140,231,717.00	52,739,781.00	192,971,498.00	135,488,852.00	54,199,826.00	189,688,678.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,934,086.00	(23,638,338.00)	(704,252.00)	18,474,896.00	(21,998,211.00)	(3,523,315.00)	400.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	34,500.00	0.00	34,500.00	31,500.00	0.00	31,500.00	-8.7%
a) Transfers In									
b) Transfers Out		7600-7629	2,100,000.00	0.00	2,100,000.00	1,650,000.00	0.00	1,650,000.00	-21.4%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,669,048.00)	20,669,048.00	0.00	(21,489,589.00)	21,489,589.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,734,548.00)	20,669,048.00	(2,065,500.00)	(23,108,089.00)	21,489,589.00	(1,618,500.00)	-21.6%

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>			199,538.00	(2,969,290.00)	(2,769,752.00)	(4,633,193.00)	(508,622.00)	(5,141,815.00)	85.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,778,463.00	3,704,352.00	20,482,815.00	16,978,001.00	735,062.00	17,713,063.00	-13.5%
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)			16,778,463.00	3,704,352.00	20,482,815.00	16,978,001.00	735,062.00	17,713,063.00	-13.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,778,463.00	3,704,352.00	20,482,815.00	16,978,001.00	735,062.00	17,713,063.00	-13.5%
2) Ending Balance, June 30 (E + F1e)			16,978,001.00	735,062.00	17,713,063.00	12,344,808.00	226,440.00	12,571,248.00	-29.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	325,000.00	0.00	325,000.00	325,000.00	0.00	325,000.00	0.0%
Prepaid Items		9713	327,464.00	0.00	327,464.00	550,000.00	0.00	550,000.00	68.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	735,062.00	735,062.00	0.00	226,440.00	226,440.00	-69.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,475,000.00	0.00	1,475,000.00	2,950,000.00	0.00	2,950,000.00	100.0%
School Site Carryover	0000	9780				400,000.00		400,000.00	
Projected CARES Act - Restricted pend	0000	9780				2,550,000.00		2,550,000.00	
School Site Allocation Carryover	0000	9780	475,000.00		475,000.00				
ESSR/COVID Related Funding	0000	9780	1,000,000.00		1,000,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,871,650.00	0.00	5,871,650.00	5,758,110.00	0.00	5,758,110.00	-1.9%
Unassigned/Unappropriated Amount		9790	8,978,887.00	0.00	8,978,887.00	2,761,698.00	0.00	2,761,698.00	-69.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	847,855.00	848,499.00	0.1%
3) Other State Revenue		8300-8599	4,386,326.00	3,857,025.00	-12.1%
4) Other Local Revenue		8600-8799	308,616.00	308,616.00	0.0%
5) TOTAL, REVENUES			5,542,797.00	5,014,140.00	-9.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,264,725.00	2,622,637.00	15.8%
2) Classified Salaries		2000-2999	649,599.00	687,608.00	5.9%
3) Employee Benefits		3000-3999	1,221,857.00	1,444,349.00	18.2%
4) Books and Supplies		4000-4999	245,510.00	246,140.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	566,682.00	560,888.00	-1.0%
6) Capital Outlay		6000-6999	40,000.00	40,000.00	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	227,919.00	227,919.00	0.0%
9) TOTAL, EXPENDITURES			5,216,292.00	5,829,541.00	11.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			326,505.00	(815,401.00)	-349.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	422,652.00	422,652.00	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			(272,652.00)	(272,652.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			53,853.00	(1,088,053.00)	-2120.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,836,955.00	3,890,808.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,836,955.00	3,890,808.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,836,955.00	3,890,808.00	1.4%
2) Ending Balance, June 30 (E + F1e)			3,890,808.00	2,802,755.00	-28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,954,593.00	1,937,831.00	-34.4%
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	936,215.00	864,924.00	-7.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description			2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Resource Codes	Object Codes				
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	847,855.00	848,499.00	0.1%
TOTAL, FEDERAL REVENUE			847,855.00	848,499.00	0.1%
<b>OTHER STATE REVENUE</b>					
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	4,139,554.00	3,610,253.00	-12.8%
All Other State Revenue	All Other	8590	246,772.00	246,772.00	0.0%
TOTAL, OTHER STATE REVENUE			4,386,326.00	3,857,025.00	-12.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	42,500.00	42,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	238,245.00	238,245.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,871.00	27,871.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>308,616.00</b>	<b>308,616.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,542,797.00</b>	<b>5,014,140.00</b>	<b>-9.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,819,230.00	2,134,611.00	17.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	374,482.00	405,561.00	8.3%
Other Certificated Salaries		1900	71,013.00	82,465.00	16.1%
TOTAL, CERTIFICATED SALARIES			2,264,725.00	2,622,637.00	15.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	87,835.00	103,811.00	18.2%
Classified Support Salaries		2200	108,597.00	130,123.00	19.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	453,167.00	453,674.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			649,599.00	687,608.00	5.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	593,231.00	630,970.00	6.4%
PERS		3201-3202	127,673.00	146,798.00	15.0%
OASDI/Medicare/Alternative		3301-3302	85,676.00	94,545.00	10.4%
Health and Welfare Benefits		3401-3402	353,228.00	500,940.00	41.8%
Unemployment Insurance		3501-3502	1,453.00	1,656.00	14.0%
Workers' Compensation		3601-3602	60,596.00	69,440.00	14.6%
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			1,221,857.00	1,444,349.00	18.2%
<b>BOOKS AND SUPPLIES</b>					
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	238,210.00	238,840.00	0.3%
Noncapitalized Equipment		4400	7,300.00	7,300.00	0.0%
TOTAL, BOOKS AND SUPPLIES			245,510.00	246,140.00	0.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	34,696.00	34,696.00	0.0%
Dues and Memberships		5300	11,693.00	11,693.00	0.0%
Insurance		5400-5450	2,000.00	2,000.00	0.0%
Operations and Housekeeping Services		5500	102,300.00	102,300.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	58,000.00	58,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,800.00	24,800.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	328,323.00	322,529.00	-1.8%
Communications		5900	4,870.00	4,870.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			566,682.00	560,888.00	-1.0%
<b>CAPITAL OUTLAY</b>					
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	40,000.00	40,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	40,000.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	227,919.00	227,919.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			227,919.00	227,919.00	0.0%
TOTAL, EXPENDITURES			5,216,292.00	5,829,541.00	11.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	150,000.00	150,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	150,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	422,652.00	422,652.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			422,652.00	422,652.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(272,652.00)	(272,652.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	847,855.00	848,499.00	0.1%
3) Other State Revenue		8300-8599	4,386,326.00	3,857,025.00	-12.1%
4) Other Local Revenue		8600-8799	308,616.00	308,616.00	0.0%
5) TOTAL, REVENUES			5,542,797.00	5,014,140.00	-9.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,367,145.00	3,846,091.00	14.2%
2) Instruction - Related Services	2000-2999		1,344,631.00	1,442,729.00	7.3%
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		227,919.00	227,919.00	0.0%
8) Plant Services	8000-8999		276,597.00	312,802.00	13.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,216,292.00	5,829,541.00	11.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			326,505.00	(815,401.00)	-349.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	422,652.00	422,652.00	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			(272,652.00)	(272,652.00)	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			53,853.00	(1,088,053.00)	-2120.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,836,955.00	3,890,808.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,836,955.00	3,890,808.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,836,955.00	3,890,808.00	1.4%
2) Ending Balance, June 30 (E + F1e)			3,890,808.00	2,802,755.00	-28.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,954,593.00	1,937,831.00	-34.4%
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	936,215.00	864,924.00	-7.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,897,647.00	1,791,423.00	-5.6%
4) Other Local Revenue		8600-8799	1,131.00	0.00	-100.0%
5) TOTAL, REVENUES			1,898,778.00	1,791,423.00	-5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	176,564.00	182,624.00	3.4%
2) Classified Salaries		2000-2999	1,035,392.00	954,533.00	-7.8%
3) Employee Benefits		3000-3999	550,028.00	531,630.00	-3.3%
4) Books and Supplies		4000-4999	17,657.00	25,000.00	41.6%
5) Services and Other Operating Expenditures		5000-5999	13,420.00	2,185.00	-83.7%
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	104,586.00	95,451.00	-8.7%
9) TOTAL, EXPENDITURES			1,897,647.00	1,791,423.00	-5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,131.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,131.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,794.00	50,925.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,794.00	50,925.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,794.00	50,925.00	2.3%
2) Ending Balance, June 30 (E + F1e)			50,925.00	50,925.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,925.00	50,925.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	1,839,016.00	1,628,569.00	-11.4%
All Other State Revenue	All Other	8590	58,631.00	162,854.00	177.8%
TOTAL, OTHER STATE REVENUE			1,897,647.00	1,791,423.00	-5.6%
<b>OTHER LOCAL REVENUE</b>					
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	46.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	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	1,085.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,131.00	0.00	-100.0%
TOTAL, REVENUES			1,898,778.00	1,791,423.00	-5.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	69,785.00	75,844.00	8.7%
Certificated Supervisors' and Administrators' Salaries		1300	106,779.00	106,780.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			176,564.00	182,624.00	3.4%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	11,877.00	15,453.00	30.1%
Classified Support Salaries		2200	7,879.00	1,395.00	-82.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	55,580.00	25,756.00	-53.7%
Other Classified Salaries		2900	960,056.00	911,929.00	-5.0%
TOTAL, CLASSIFIED SALARIES			1,035,392.00	954,533.00	-7.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	112,650.00	102,555.00	-9.0%
PERS		3201-3202	142,288.00	148,533.00	4.4%
OASDI/Medicare/Alternative		3301-3302	64,820.00	63,418.00	-2.2%
Health and Welfare Benefits		3401-3402	204,433.00	191,514.00	-6.3%
Unemployment Insurance		3501-3502	594.00	582.00	-2.0%
Workers' Compensation		3601-3602	25,243.00	25,028.00	-0.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			550,028.00	531,630.00	-3.3%
<b>BOOKS AND SUPPLIES</b>					
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	14,665.00	25,000.00	70.5%
Noncapitalized Equipment		4400	2,992.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,657.00	25,000.00	41.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,200.00	2,185.00	-31.7%
Dues and Memberships		5300	2,720.00	0.00	-100.0%
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	3,500.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,420.00	2,185.00	-83.7%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	104,586.00	95,451.00	-8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			104,586.00	95,451.00	-8.7%
TOTAL, EXPENDITURES			1,897,647.00	1,791,423.00	-5.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,897,647.00	1,791,423.00	-5.6%
4) Other Local Revenue		8600-8799	1,131.00	0.00	-100.0%
5) TOTAL, REVENUES			1,898,778.00	1,791,423.00	-5.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,425,464.00	1,392,587.00	-2.3%
2) Instruction - Related Services	2000-2999		255,379.00	182,734.00	-28.4%
3) Pupil Services	3000-3999		112,218.00	120,651.00	7.5%
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		104,586.00	95,451.00	-8.7%
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			1,897,647.00	1,791,423.00	-5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,131.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,131.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,794.00	50,925.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,794.00	50,925.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,794.00	50,925.00	2.3%
2) Ending Balance, June 30 (E + F1e)			50,925.00	50,925.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,925.00	50,925.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,928,432.00	4,705,246.00	19.8%
3) Other State Revenue		8300-8599	232,175.00	335,000.00	44.3%
4) Other Local Revenue		8600-8799	960,783.00	1,418,558.00	47.6%
5) TOTAL, REVENUES			5,121,390.00	6,458,804.00	26.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,684,227.00	2,906,915.00	8.3%
3) Employee Benefits		3000-3999	1,312,445.00	1,468,288.00	11.9%
4) Books and Supplies		4000-4999	2,854,561.00	3,230,116.00	13.2%
5) Services and Other Operating Expenditures		5000-5999	200,182.00	197,170.00	-1.5%
6) Capital Outlay		6000-6999	3,000.00	10,000.00	233.3%
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	201,724.00	201,724.00	0.0%
9) TOTAL, EXPENDITURES			7,256,139.00	8,014,213.00	10.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,134,749.00)	(1,555,409.00)	-27.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,950,000.00	1,500,000.00	-23.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,950,000.00	1,500,000.00	-23.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(184,749.00)	(55,409.00)	-70.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,383.00	62,634.00	-74.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,383.00	62,634.00	-74.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,383.00	62,634.00	-74.7%
2) Ending Balance, June 30 (E + F1e)			62,634.00	7,225.00	-88.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	62,634.00	7,225.00	-88.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,928,432.00	4,705,246.00	19.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,928,432.00	4,705,246.00	19.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	232,175.00	335,000.00	44.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			232,175.00	335,000.00	44.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	935,223.00	1,392,998.00	48.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,560.00	10,560.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	15,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			960,783.00	1,418,558.00	47.6%
TOTAL, REVENUES			5,121,390.00	6,458,804.00	26.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,418,121.00	2,672,360.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	173,588.00	102,050.00	-41.2%
Clerical, Technical and Office Salaries		2400	59,456.00	99,443.00	67.3%
Other Classified Salaries		2900	33,062.00	33,062.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,684,227.00	2,906,915.00	8.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	472,652.00	538,997.00	14.0%
OASDI/Medicare/Alternative		3301-3302	199,356.00	217,459.00	9.1%
Health and Welfare Benefits		3401-3402	586,979.00	649,294.00	10.6%
Unemployment Insurance		3501-3502	1,313.00	1,436.00	9.4%
Workers' Compensation		3601-3602	52,145.00	61,102.00	17.2%
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			1,312,445.00	1,468,288.00	11.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	137,352.00	168,602.00	22.8%
Noncapitalized Equipment		4400	15,000.00	15,000.00	0.0%
Food		4700	2,702,209.00	3,046,514.00	12.7%
TOTAL, BOOKS AND SUPPLIES			2,854,561.00	3,230,116.00	13.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,591.00	9,591.00	0.0%
Dues and Memberships		5300	700.00	700.00	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	25,651.00	25,651.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	28,930.00	24,778.00	-14.4%
Professional/Consulting Services and Operating Expenditures		5800	134,950.00	134,950.00	0.0%
Communications		5900	360.00	1,500.00	316.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,182.00	197,170.00	-1.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	3,000.00	10,000.00	233.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,000.00	10,000.00	233.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	201,724.00	201,724.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			201,724.00	201,724.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>7,256,139.00</b>	<b>8,014,213.00</b>	<b>10.4%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	1,950,000.00	1,500,000.00	-23.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,950,000.00	1,500,000.00	-23.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,950,000.00	1,500,000.00	-23.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,928,432.00	4,705,246.00	19.8%
3) Other State Revenue		8300-8599	232,175.00	335,000.00	44.3%
4) Other Local Revenue		8600-8799	960,783.00	1,418,558.00	47.6%
5) TOTAL, REVENUES			5,121,390.00	6,458,804.00	26.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		7,054,415.00	7,812,489.00	10.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		201,724.00	201,724.00	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, EXPENDITURES			7,256,139.00	8,014,213.00	10.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,134,749.00)	(1,555,409.00)	-27.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,950,000.00	1,500,000.00	-23.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,950,000.00	1,500,000.00	-23.1%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(184,749.00)	(55,409.00)	-70.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,383.00	62,634.00	-74.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,383.00	62,634.00	-74.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,383.00	62,634.00	-74.7%
2) Ending Balance, June 30 (E + F1e)			62,634.00	7,225.00	-88.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	62,634.00	7,225.00	-88.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,873,702.00	749,048.00	-60.0%
5) TOTAL, REVENUES			1,873,702.00	749,048.00	-60.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	137,704.00	56,927.00	-58.7%
3) Employee Benefits		3000-3999	73,112.00	38,586.00	-47.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	317,842.00	92,600.00	-70.9%
6) Capital Outlay		6000-6999	2,379,318.00	1,190,750.00	-50.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	391,903.00	391,903.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,299,879.00	1,770,766.00	-46.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,426,177.00)	(1,021,718.00)	-28.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	422,652.00	422,652.00	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			422,652.00	422,652.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,003,525.00)	(599,066.00)	-40.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,265,416.00	9,261,891.00	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,265,416.00	9,261,891.00	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,265,416.00	9,261,891.00	-9.8%
2) Ending Balance, June 30 (E + F1e)			9,261,891.00	8,662,825.00	-6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,261,891.00	8,662,825.00	-6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	200,000.00	200,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	434,771.00	426,048.00	-2.0%
Interest		8660	135,750.00	123,000.00	-9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,103,181.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,873,702.00	749,048.00	-60.0%
TOTAL, REVENUES			1,873,702.00	749,048.00	-60.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	91,634.00	7,674.00	-91.6%
Clerical, Technical and Office Salaries		2400	46,070.00	49,253.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			137,704.00	56,927.00	-58.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,123.00	11,784.00	-56.6%
OASDI/Medicare/Alternative		3301-3302	10,417.00	4,313.00	-58.6%
Health and Welfare Benefits		3401-3402	32,640.00	21,266.00	-34.8%
Unemployment Insurance		3501-3502	68.00	28.00	-58.8%
Workers' Compensation		3601-3602	2,864.00	1,195.00	-58.3%
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			73,112.00	38,586.00	-47.2%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	10,600.00	10,600.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,000.00	22,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	285,242.00	60,000.00	-79.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>317,842.00</b>	<b>92,600.00</b>	<b>-70.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	91,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,262,887.00	1,190,750.00	-47.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	24,931.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,379,318.00</b>	<b>1,190,750.00</b>	<b>-50.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	35,903.00	35,903.00	0.0%
Other Debt Service - Principal		7439	356,000.00	356,000.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>391,903.00</b>	<b>391,903.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,299,879.00</b>	<b>1,770,766.00</b>	<b>-46.3%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	422,652.00	422,652.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			422,652.00	422,652.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			422,652.00	422,652.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,873,702.00	749,048.00	-60.0%
5) TOTAL, REVENUES			1,873,702.00	749,048.00	-60.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,907,976.00	1,378,863.00	-52.6%
9) Other Outgo	9000-9999	Except 7600-7699	391,903.00	391,903.00	0.0%
10) TOTAL, EXPENDITURES			3,299,879.00	1,770,766.00	-46.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,426,177.00)	(1,021,718.00)	-28.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	422,652.00	422,652.00	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			422,652.00	422,652.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,003,525.00)	(599,066.00)	-40.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,265,416.00	9,261,891.00	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,265,416.00	9,261,891.00	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,265,416.00	9,261,891.00	-9.8%
2) Ending Balance, June 30 (E + F1e)			9,261,891.00	8,662,825.00	-6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,261,891.00	8,662,825.00	-6.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,217,000.00	1,117,500.00	-8.2%
5) TOTAL, REVENUES			1,217,000.00	1,117,500.00	-8.2%
<b>B. EXPENDITURES</b>					
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	20,000.00	20,000.00	0.0%
6) Capital Outlay		6000-6999	1,209,076.00	1,365,700.00	13.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,229,076.00	1,385,700.00	12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,076.00)	(268,200.00)	2120.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,500.00	31,500.00	-8.7%
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			(34,500.00)	(31,500.00)	-8.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,576.00)	(299,700.00)	543.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,998,606.00	5,952,030.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,998,606.00	5,952,030.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,998,606.00	5,952,030.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			5,952,030.00	5,652,330.00	-5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,952,030.00	5,652,330.00	-5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	59,500.00	59,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,157,500.00	1,058,000.00	-8.6%
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			1,217,000.00	1,117,500.00	-8.2%
TOTAL, REVENUES			1,217,000.00	1,117,500.00	-8.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	20,000.00	20,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	20,000.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	6,000.00	0.00	-100.0%
Land Improvements		6170	700.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,196,876.00	1,365,700.00	14.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,500.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,209,076.00	1,365,700.00	13.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,229,076.00	1,385,700.00	12.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	34,500.00	31,500.00	-8.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,500.00	31,500.00	-8.7%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(34,500.00)	(31,500.00)	-8.7%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,217,000.00	1,117,500.00	-8.2%
5) TOTAL, REVENUES			1,217,000.00	1,117,500.00	-8.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,229,076.00	1,385,700.00	12.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,229,076.00	1,385,700.00	12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(12,076.00)	(268,200.00)	2120.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	34,500.00	31,500.00	-8.7%
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			(34,500.00)	(31,500.00)	-8.7%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,576.00)	(299,700.00)	543.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,998,606.00	5,952,030.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,998,606.00	5,952,030.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,998,606.00	5,952,030.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			5,952,030.00	5,652,330.00	-5.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,952,030.00	5,652,330.00	-5.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	30,475.00	30,300.00	-0.6%
4) Other Local Revenue		8600-8799	4,652,002.00	4,019,917.00	-13.6%
5) TOTAL, REVENUES			4,682,477.00	4,050,217.00	-13.5%
<b>B. EXPENDITURES</b>					
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	4,727,569.00	4,718,245.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,727,569.00	4,718,245.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,092.00)	(668,028.00)	1381.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,092.00)	(668,028.00)	1381.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,939,543.00	4,894,451.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,939,543.00	4,894,451.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,939,543.00	4,894,451.00	-0.9%
2) Ending Balance, June 30 (E + F1e)			4,894,451.00	4,226,423.00	-13.6%
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		9740	4,894,451.00	4,226,423.00	-13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	30,475.00	30,300.00	-0.6%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,475.00	30,300.00	-0.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,337,734.00	3,853,798.00	-11.2%
Unsecured Roll		8612	165,312.00	141,119.00	-14.6%
Prior Years' Taxes		8613	8,396.00	0.00	-100.0%
Supplemental Taxes		8614	89,792.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	50,768.00	25,000.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,652,002.00	4,019,917.00	-13.6%
TOTAL, REVENUES			4,682,477.00	4,050,217.00	-13.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,685,000.00	2,910,000.00	8.4%
Bond Interest and Other Service Charges		7434	2,042,569.00	1,808,245.00	-11.5%
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)			4,727,569.00	4,718,245.00	-0.2%
TOTAL, EXPENDITURES			4,727,569.00	4,718,245.00	-0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	30,475.00	30,300.00	-0.6%
4) Other Local Revenue		8600-8799	4,652,002.00	4,019,917.00	-13.6%
5) TOTAL, REVENUES			4,682,477.00	4,050,217.00	-13.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	4,727,569.00	4,718,245.00	-0.2%
10) TOTAL, EXPENDITURES			4,727,569.00	4,718,245.00	-0.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(45,092.00)	(668,028.00)	1381.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,092.00)	(668,028.00)	1381.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,939,543.00	4,894,451.00	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,939,543.00	4,894,451.00	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,939,543.00	4,894,451.00	-0.9%
2) Ending Balance, June 30 (E + F1e)			4,894,451.00	4,226,423.00	-13.6%
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		9740	4,894,451.00	4,226,423.00	-13.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	372,000.00	342,000.00	-8.1%
5) TOTAL, REVENUES			372,000.00	342,000.00	-8.1%
<b>B. EXPENSES</b>					
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	28,000.00	28,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	366,212.00	289,200.00	-21.0%
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			394,212.00	317,200.00	-19.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(22,212.00)	24,800.00	-211.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(22,212.00)	24,800.00	-211.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	622,325.00	600,113.00	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,325.00	600,113.00	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			622,325.00	600,113.00	-3.6%
2) Ending Net Position, June 30 (E + F1e)			600,113.00	624,913.00	4.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	600,113.00	624,913.00	4.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,300.00	7,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	364,700.00	334,700.00	-8.2%
TOTAL, OTHER LOCAL REVENUE			372,000.00	342,000.00	-8.1%
TOTAL, REVENUES			372,000.00	342,000.00	-8.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	28,000.00	28,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,000.00	28,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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		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	366,212.00	289,200.00	-21.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			366,212.00	289,200.00	-21.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			394,212.00	317,200.00	-19.5%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	372,000.00	342,000.00	-8.1%
5) TOTAL, REVENUES			372,000.00	342,000.00	-8.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		382,012.00	305,000.00	-20.2%
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		9,700.00	9,700.00	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	2,500.00	2,500.00	0.0%
10) TOTAL, EXPENSES			394,212.00	317,200.00	-19.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(22,212.00)	24,800.00	-211.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(22,212.00)	24,800.00	-211.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	622,325.00	600,113.00	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			622,325.00	600,113.00	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			622,325.00	600,113.00	-3.6%
2) Ending Net Position, June 30 (E + F1e)			600,113.00	624,913.00	4.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	600,113.00	624,913.00	4.1%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	15,528.67	15,533.17	15,706.81	15,405.79	15,405.79	15,528.67
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	15,528.67	15,533.17	15,706.81	15,405.79	15,405.79	15,528.67
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	128.38	133.14	143.75	126.25	126.25	128.38
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	128.38	133.14	143.75	126.25	126.25	128.38
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	15,657.05	15,666.31	15,850.56	15,532.04	15,532.04	15,657.05
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			5,824,691.00	34,607,450.00	23,407,905.00	24,194,184.00	16,089,775.00	12,987,324.00	50,032,597.00	35,169,417.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,944,778.00	2,944,778.00	12,284,552.00	5,780,049.00	5,780,049.00	12,284,552.00	5,780,049.00	5,528,112.00
Property Taxes	8020-8079		415,511.00	64,485.00	63,527.00	174,726.00	2,102,711.00	34,586,913.00	1,107,834.00	224,357.00
Miscellaneous Funds	8080-8099		(10,878.00)	(45,733.00)	(10,878.00)	(435,247.00)	(103,824.00)	(57,351.00)	(151,884.00)	(84,510.00)
Federal Revenue	8100-8299		404,810.00	460,501.00	410,424.00	1,260,455.00	537,664.00	744,236.00	929,617.00	307,386.00
Other State Revenue	8300-8599		(80,919.00)	71,516.00	809,683.00	(123,432.00)	389,807.00	1,326,028.00	877,159.00	263,563.00
Other Local Revenue	8600-8799		1,383,211.00	940,753.00	1,047,296.00	1,292,026.00	1,037,372.00	2,242,988.00	1,533,743.00	2,196,665.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			5,056,513.00	4,436,300.00	14,604,604.00	7,948,577.00	9,743,779.00	51,127,366.00	10,076,518.00	8,435,573.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		337,551.00	6,459,416.00	6,377,066.00	6,463,037.00	6,725,794.00	6,494,389.00	6,465,019.00	6,717,690.00
Classified Salaries	2000-2999		1,176,754.00	2,572,030.00	2,302,884.00	2,343,770.00	2,363,690.00	2,304,944.00	2,283,630.00	2,306,671.00
Employee Benefits	3000-3999		1,087,468.00	4,078,323.00	4,048,586.00	4,065,845.00	4,128,057.00	4,069,486.00	4,235,647.00	4,088,220.00
Books and Supplies	4000-4999		389,195.00	1,180,685.00	874,831.00	837,781.00	658,238.00	578,362.00	672,708.00	577,262.00
Services	5000-5999		453,420.00	1,578,674.00	1,403,670.00	1,519,207.00	1,215,313.00	1,397,001.00	1,081,897.00	1,441,251.00
Capital Outlay	6000-6599		(104,588.00)	448,748.00	58,970.00	115,296.00	56,849.00	(57,301.00)	(46,392.00)	(37,681.00)
Other Outgo	7000-7499		(15,081.00)	(15,081.00)	29,972.00	316,791.00	29,972.00	34,691.00	29,972.00	497,565.00
Interfund Transfers Out	7600-7629		49,986.00	49,986.00	49,986.00	339,986.00	69,986.00	49,986.00	497,986.00	49,986.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,374,705.00	16,352,781.00	15,145,965.00	16,001,713.00	15,247,899.00	14,871,558.00	15,220,467.00	15,640,964.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		(7,015,368.00)	11,334,599.00	1,011,165.00	908,812.00	634,525.00	2,071,348.00	114,626.00	184,770.00
Due From Other Funds	9310		(886,937.00)	21.00	53,119.00	682.00	0.00	(260,000.00)	0.00	
Stores	9320		(357,573.00)	104,579.00	(39,865.00)	(4,987.00)	7,471.00	(6,830.00)	13,828.00	32,744.00
Prepaid Expenditures	9330		(363,785.00)	(52,072.00)	(119,100.00)	0.00	0.00	0.00	55,187.00	0.00
Other Current Assets	9340									93,905.00
Deferred Outflows of Resources	9490									
SUBTOTAL			(8,623,663.00)	11,387,127.00	905,319.00	904,507.00	641,996.00	1,804,518.00	183,641.00	217,514.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		(7,000,000.00)	3,852,526.00	(376,627.00)	(425,504.00)	548,482.00	(632,271.00)	(641,703.00)	77,624.00
Due To Other Funds	9610		(205,626.00)		31,920.00	682.00	0.00	0.00	0.00	2,347.00
Current Loans	9640		258,249.00	(19,790,000.00)	0.00	0.00	0.00	0.00	9,895,000.00	0.00
Unearned Revenues	9650		(1,000,000.00)	223,650.00	533,090.00	1,689.00	144,787.00	35,120.00	35,879.00	(35,879.00)
Deferred Inflows of Resources	9690		0.00	0.00						0.00
SUBTOTAL			(7,947,377.00)	(15,713,824.00)	188,383.00	(423,133.00)	693,269.00	(597,151.00)	(605,824.00)	9,936,745.00
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS			(676,286.00)	27,100,951.00	716,936.00	1,327,640.00	(51,273.00)	2,401,669.00	789,465.00	(9,719,231.00)
E. NET INCREASE/DECREASE (B - C + D)			28,782,759.00	(11,199,545.00)	786,279.00	(8,104,409.00)	(3,102,451.00)	37,045,273.00	(14,863,180.00)	(6,956,174.00)
F. ENDING CASH (A + E)			34,607,450.00	23,407,905.00	24,194,184.00	16,089,775.00	12,987,324.00	50,032,597.00	35,169,417.00	28,213,243.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		28,213,243.00	24,974,595.00	29,104,731.00	18,879,786.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,598,870.00	1,627,937.00	1,627,937.00	1,132,615.00	11,702,520.00		78,016,798.00	78,016,798.00
Property Taxes	8020-8079	374,237.00	25,433,070.00	1,009,508.00	89,456.00			65,646,335.00	65,646,335.00
Miscellaneous Funds	8080-8099	(247,039.00)	(10,878.00)	(221,488.00)	(335,343.00)			(1,715,053.00)	(1,715,053.00)
Federal Revenue	8100-8299	959,319.00	414,300.00	402,821.00	5,580,267.00			12,411,800.00	12,411,800.00
Other State Revenue	8300-8599	762,779.00	660,926.00	(39,939.00)	9,556,367.00			14,473,538.00	14,473,538.00
Other Local Revenue	8600-8799	1,262,903.00	2,064,101.00	1,176,500.00	1,154,387.00			17,331,945.00	17,331,945.00
Interfund Transfers In	8910-8929				31,500.00			31,500.00	31,500.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		11,711,069.00	30,189,456.00	3,955,339.00	17,209,249.00	11,702,520.00	0.00	186,196,863.00	186,196,863.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,550,313.00	7,103,913.00	6,464,755.00	8,242,621.00			74,401,564.00	74,401,564.00
Classified Salaries	2000-2999	2,325,585.00	2,481,463.00	2,267,919.00	3,863,371.00			28,592,711.00	28,592,711.00
Employee Benefits	3000-3999	4,072,072.00	4,227,163.00	4,035,765.00	11,911,272.00			54,047,904.00	54,047,904.00
Books and Supplies	4000-4999	447,518.00	764,692.00	565,254.00	1,778,315.00			9,324,841.00	9,324,841.00
Services	5000-5999	1,247,474.00	1,466,291.00	1,341,036.00	3,758,348.00			17,903,582.00	17,903,582.00
Capital Outlay	6000-6599	(106,619.00)	(50,365.00)	(86,626.00)	351,709.00			542,000.00	542,000.00
Other Outgo	7000-7499	1,280,260.00	46,574.00	46,127.00	2,594,314.00			4,876,076.00	4,876,076.00
Interfund Transfers Out	7600-7629	49,986.00	349,986.00	49,986.00	42,154.00			1,650,000.00	1,650,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		15,866,589.00	16,389,717.00	14,684,216.00	32,542,104.00	0.00	0.00	191,338,678.00	191,338,678.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	526,664.00	93,973.00	94,723.00	(5,404,339.00)			11,668,602.00	
Due From Other Funds	9310				1,478,690.00			1,272,512.00	
Stores	9320	(412.00)	(59,434.00)	64,077.00	(127,217.00)			22,757.00	
Prepaid Expenditures	9330	0.00	0.00	(94,748.00)	60,355.00			(56,473.00)	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		526,252.00	34,539.00	64,052.00	(3,992,511.00)	0.00	0.00	12,907,398.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(390,620.00)	(329,800.00)	(439,880.00)	(1,821,107.00)			(600,000.00)	
Due To Other Funds	9610	0.00	0.00	0.00	(32,973.00)			1,976.00	
Current Loans	9640	0.00	10,033,942.00					138,942.00	
Unearned Revenues	9650	0.00	0.00	0.00	(883,435.00)			54,901.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(390,620.00)	9,704,142.00	(439,880.00)	(2,737,515.00)	0.00	0.00	(404,181.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		916,872.00	(9,669,603.00)	503,932.00	(1,254,996.00)	0.00	0.00	13,311,579.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,238,648.00)	4,130,136.00	(10,224,945.00)	(16,587,851.00)	11,702,520.00	0.00	8,169,764.00	(5,141,815.00)
F. ENDING CASH (A + E)		24,974,595.00	29,104,731.00	18,879,786.00	2,291,935.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,994,455.00	

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	76,099,800.00	301	11,169.00	303	76,088,631.00	305	223,921.00		307	75,864,710.00	309
2000 - Classified Salaries	29,097,230.00	311	200,885.00	313	28,896,345.00	315	2,172,774.00		317	26,723,571.00	319
3000 - Employee Benefits	52,788,402.00	321	1,947,311.00	323	50,841,091.00	325	1,032,937.00		327	49,808,154.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,777,674.00	331	26,670.00	333	7,751,004.00	335	1,851,031.00		337	5,899,973.00	339
5000 - Services. . . & 7300 - Indirect Costs	18,140,068.00	341	34,481.00	343	18,105,587.00	345	6,213,764.00		347	11,891,823.00	349
TOTAL					181,682,658.00	365	TOTAL			170,188,231.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	60,057,327.00		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	5,930,947.00		380
3. STRS. . . . .	3101 & 3102	16,920,535.00		382
4. PERS. . . . .	3201 & 3202	1,295,168.00		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,413,944.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	12,204,346.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	33,267.00		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,387,769.00		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		99,243,303.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		13,479.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		306,604.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		98,923,220.00		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. . . . .		58.13%		
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) . . . . .	58.13%
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). . . . .	170,188,231.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	74,401,564.00	301	20,188.00	303	74,381,376.00	305	261,491.00		307	74,119,885.00	309
2000 - Classified Salaries	28,592,711.00	311	120,948.00	313	28,471,763.00	315	2,074,719.00		317	26,397,044.00	319
3000 - Employee Benefits	54,047,904.00	321	1,915,380.00	323	52,132,524.00	325	1,116,524.00		327	51,016,000.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,324,841.00	331	48,355.00	333	9,276,486.00	335	1,337,492.00		337	7,938,994.00	339
5000 - Services. . . & 7300 - Indirect Costs	17,378,488.00	341	36,658.00	343	17,341,830.00	345	5,401,095.00		347	11,940,735.00	349
TOTAL					181,603,979.00	365	TOTAL			171,412,658.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	58,900,439.00		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	6,875,355.00		380
3. STRS. . . . .	3101 & 3102	16,170,922.00		382
4. PERS. . . . .	3201 & 3202	1,653,917.00		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	1,498,016.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	13,499,015.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	33,387.00		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,406,989.00		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	0.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		100,038,040.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		24,175.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		377,362.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		99,636,503.00		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. . . . .		58.13%		
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) . . . . .	58.13%
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). . . . .	171,412,658.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	141,948,080.00	-1.60%	139,671,311.00	-0.67%	138,738,734.00
2. Federal Revenues	8100-8299	12,411,800.00	-34.18%	8,169,292.00	3.26%	8,435,611.00
3. Other State Revenues	8300-8599	14,473,538.00	-23.77%	11,032,703.00	-4.41%	10,546,117.00
4. Other Local Revenues	8600-8799	17,331,945.00	-8.29%	15,895,538.00	2.13%	16,233,905.00
5. Other Financing Sources						
a. Transfers In	8900-8929	31,500.00	-4.76%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		186,196,863.00	-6.12%	174,798,844.00	-0.47%	173,984,367.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				74,401,564.00		68,486,839.00
b. Step & Column Adjustment				892,819.00		821,842.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,807,544.00)		(272,355.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	74,401,564.00	-7.95%	68,486,839.00	0.80%	69,036,326.00
2. Classified Salaries						
a. Base Salaries				28,592,711.00		26,833,113.00
b. Step & Column Adjustment				228,742.00		214,665.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,988,340.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,592,711.00	-6.15%	26,833,113.00	0.80%	27,047,778.00
3. Employee Benefits	3000-3999	54,047,904.00	-4.03%	51,867,910.00	1.37%	52,577,103.00
4. Books and Supplies	4000-4999	9,324,841.00	-44.45%	5,180,394.00	6.98%	5,541,931.00
5. Services and Other Operating Expenditures	5000-5999	17,903,582.00	-4.90%	17,025,962.00	-2.52%	16,596,221.00
6. Capital Outlay	6000-6999	542,000.00	0.00%	542,000.00	107.01%	1,122,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,401,170.00	-2.21%	5,281,772.00	0.00%	5,281,772.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(525,094.00)	0.00%	(525,094.00)	0.00%	(525,094.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,650,000.00	-12.12%	1,450,000.00	0.00%	1,450,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		191,338,678.00	-7.94%	176,142,896.00	1.13%	178,128,037.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,141,815.00)		(1,344,052.00)		(4,143,670.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,713,063.00		12,571,248.00		11,227,196.00
2. Ending Fund Balance (Sum lines C and D1)		12,571,248.00		11,227,196.00		7,083,526.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	875,000.00		773,400.00		652,464.00
b. Restricted	9740	226,440.00		655,397.00		1,056,227.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,950,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,758,110.00		5,283,387.00		5,355,833.00
2. Unassigned/Unappropriated	9790	2,761,698.00		4,515,012.00		19,002.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,571,248.00		11,227,196.00		7,083,526.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,758,110.00		5,283,387.00		5,355,833.00
c. Unassigned/Unappropriated	9790	2,761,698.00		9,206,288.00		8,966,161.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(4,691,276.00)		(8,947,159.00)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,519,808.00		9,798,399.00		5,374,835.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.45%		5.56%		3.02%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		15,405.79		15,298.06		15,140.52
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		191,338,678.00		176,142,896.00		178,128,037.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		191,338,678.00		176,142,896.00		178,128,037.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,740,160.34		5,284,286.88		5,343,841.11
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,740,160.34		5,284,286.88		5,343,841.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	141,948,080.00	-1.60%	139,671,311.00	-0.67%	138,738,734.00
2. Federal Revenues	8100-8299	4,599,802.00	-87.94%	554,769.00	2.31%	567,584.00
3. Other State Revenues	8300-8599	2,730,647.00	25.11%	3,416,252.00	1.69%	3,473,860.00
4. Other Local Revenues	8600-8799	4,685,219.00	-23.61%	3,579,137.00	0.90%	3,611,255.00
5. Other Financing Sources						
a. Transfers In	8900-8929	31,500.00	-4.76%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(21,489,589.00)	4.30%	(22,413,293.00)	2.71%	(23,020,612.00)
6. Total (Sum lines A1 thru A5c)		132,505,659.00	-5.79%	124,838,176.00	-1.15%	123,400,821.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				59,391,549.00		54,296,704.00
b. Step & Column Adjustment				712,699.00		651,560.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,807,544.00)		(272,355.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,391,549.00	-8.58%	54,296,704.00	0.70%	54,675,909.00
2. Classified Salaries						
a. Base Salaries				18,555,634.00		16,492,347.00
b. Step & Column Adjustment				148,445.00		131,939.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,211,732.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,555,634.00	-11.12%	16,492,347.00	0.80%	16,624,286.00
3. Employee Benefits	3000-3999	35,956,737.00	-6.77%	33,521,007.00	2.68%	34,417,855.00
4. Books and Supplies	4000-4999	4,411,063.00	-88.66%	500,000.00	72.31%	861,537.00
5. Services and Other Operating Expenditures	5000-5999	12,122,813.00	-7.24%	11,245,193.00	0.00%	11,245,193.00
6. Capital Outlay	6000-6999	517,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,401,170.00	-2.21%	5,281,772.00	0.00%	5,281,772.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(867,114.00)	0.00%	(867,114.00)	0.00%	(867,114.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,650,000.00	-12.12%	1,450,000.00	0.00%	1,450,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		137,138,852.00	-11.10%	121,919,909.00	1.45%	123,689,438.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,633,193.00)		2,918,267.00		(288,617.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,978,001.00		12,344,808.00		15,263,075.00
2. Ending Fund Balance (Sum lines C and D1)		12,344,808.00		15,263,075.00		14,974,458.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	875,000.00		773,400.00		652,464.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,950,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,758,110.00		5,283,387.00		5,355,833.00
2. Unassigned/Unappropriated	9790	2,761,698.00		9,206,288.00		8,966,161.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,344,808.00		15,263,075.00		14,974,458.00



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,758,110.00		5,283,387.00		5,355,833.00
c. Unassigned/Unappropriated	9790	2,761,698.00		9,206,288.00		8,966,161.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,519,808.00		14,489,675.00		14,321,994.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, B2d, B10: Assumptions for projected reductions are based on Governor's May 2020 Revision which includes a -7.92% deficit factor and would require additional staffing reductions in 21-22.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,811,998.00	-2.53%	7,614,523.00	3.33%	7,868,027.00
3. Other State Revenues	8300-8599	11,742,891.00	-35.14%	7,616,451.00	-7.14%	7,072,257.00
4. Other Local Revenues	8600-8799	12,646,726.00	-2.61%	12,316,401.00	2.49%	12,622,650.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	21,489,589.00	4.30%	22,413,293.00	2.71%	23,020,612.00
6. Total (Sum lines A1 thru A5c)		53,691,204.00	-6.95%	49,960,668.00	1.25%	50,583,546.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,010,015.00		14,190,135.00
b. Step & Column Adjustment				180,120.00		170,282.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,000,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,010,015.00	-5.46%	14,190,135.00	1.20%	14,360,417.00
2. Classified Salaries						
a. Base Salaries				10,037,077.00		10,340,766.00
b. Step & Column Adjustment				80,297.00		82,726.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				223,392.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,037,077.00	3.03%	10,340,766.00	0.80%	10,423,492.00
3. Employee Benefits	3000-3999	18,091,167.00	1.41%	18,346,903.00	-1.02%	18,159,248.00
4. Books and Supplies	4000-4999	4,913,778.00	-4.75%	4,680,394.00	0.00%	4,680,394.00
5. Services and Other Operating Expenditures	5000-5999	5,780,769.00	0.00%	5,780,769.00	-7.43%	5,351,028.00
6. Capital Outlay	6000-6999	25,000.00	2068.00%	542,000.00	107.01%	1,122,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	342,020.00	0.00%	342,020.00	0.00%	342,020.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		54,199,826.00	0.04%	54,222,987.00	0.40%	54,438,599.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(508,622.00)		(4,262,319.00)		(3,855,053.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		735,062.00		226,440.00		(4,035,879.00)
2. Ending Fund Balance (Sum lines C and D1)		226,440.00		(4,035,879.00)		(7,890,932.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	226,440.00		655,397.00		1,056,227.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		(4,691,276.00)		(8,947,159.00)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		226,440.00		(4,035,879.00)		(7,890,932.00)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, B2d, B10: Assumptions for projected reductions are based on Governor's May 2020 Revision which includes a -7.92% deficit factor and would require additional staffing reductions in 21-22.						

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	16,369	16,369		
Charter School				
<b>Total ADA</b>	<b>16,369</b>	<b>16,369</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	16,168	16,168		
Charter School				
<b>Total ADA</b>	<b>16,168</b>	<b>16,168</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	15,732	15,707		
Charter School		0		
<b>Total ADA</b>	<b>15,732</b>	<b>15,707</b>	<b>0.2%</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	15,529			
Charter School	0			
<b>Total ADA</b>	<b>15,529</b>			

### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	16,813	16,813		
Charter School				
<b>Total Enrollment</b>	<b>16,813</b>	<b>16,813</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	16,353	16,353		
Charter School				
<b>Total Enrollment</b>	<b>16,353</b>	<b>16,353</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	16,227	16,236		
Charter School				
<b>Total Enrollment</b>	<b>16,227</b>	<b>16,236</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	16,110			
Charter School				
<b>Total Enrollment</b>	<b>16,110</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	16,175	16,813	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>16,175</b>	<b>16,813</b>	<b>96.2%</b>
Second Prior Year (2018-19)			
District Regular	15,722	16,353	
Charter School			
<b>Total ADA/Enrollment</b>	<b>15,722</b>	<b>16,353</b>	<b>96.1%</b>
First Prior Year (2019-20)			
District Regular	15,529	16,236	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>15,529</b>	<b>16,236</b>	<b>95.6%</b>
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	15,406	16,110		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>15,406</b>	<b>16,110</b>	<b>95.6%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	15,298	15,997		
Charter School				
<b>Total ADA/Enrollment</b>	<b>15,298</b>	<b>15,997</b>	<b>95.6%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	15,141	15,833		
Charter School				
<b>Total ADA/Enrollment</b>	<b>15,141</b>	<b>15,833</b>	<b>95.6%</b>	<b>Met</b>

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	15,850.56	15,657.05	15,532.04	15,424.28
b. Prior Year ADA (Funded)		15,850.56	15,657.05	15,532.04
c. Difference (Step 1a minus Step 1b)		(193.51)	(125.01)	(107.76)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.22%	-0.80%	-0.69%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		140,823,080.00	139,671,311.00	138,738,734.00
b1. COLA percentage		0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-1.22%	-0.80%	-0.69%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-2.22% to -.22%	-1.80% to .20%	-1.69% to .31%

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	65,646,335.00	65,646,335.00	65,646,335.00	65,974,567.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	156,605,919.00	142,538,133.00	139,671,311.00	138,738,734.00
District's Projected Change in LCFF Revenue:		-8.98%	-2.01%	-0.67%
LCFF Revenue Standard:		-2.22% to -.22%	-1.80% to .20%	-1.69% to .31%
Status:		Not Met	Not Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Assumptions include the Governor's May Revision 2020 with a -7.92% base Grant Proration Factor in 2020/21, -12.178% in 2021/22, and -14.9505% in 2022/23. The May 2020 Revision was the current assumption model when the Original Budget projections were calculated.



**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	117,455,970.80	138,324,983.67	84.9%
Second Prior Year (2018-19)	119,058,853.06	140,398,402.41	84.8%
First Prior Year (2019-20)	118,969,397.00	140,231,717.00	84.8%
	Historical Average Ratio:		84.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	<b>81.8% to 87.8%</b>	<b>81.8% to 87.8%</b>	<b>81.8% to 87.8%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	113,903,920.00	135,488,852.00	84.1%	Met
1st Subsequent Year (2021-22)	104,310,058.00	120,469,909.00	86.6%	Met
2nd Subsequent Year (2022-23)	105,718,050.00	122,239,438.00	86.5%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-1.22%	-0.80%	-0.69%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-11.22% to 8.78%</b>	<b>-10.80% to 9.20%</b>	<b>-10.69% to 9.31%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-6.22% to 3.78%	-5.80% to 4.20%	-5.69% to 4.31%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	7,953,046.00		
Budget Year (2020-21)	12,411,800.00	56.06%	Yes
1st Subsequent Year (2021-22)	8,169,292.00	-34.18%	Yes
2nd Subsequent Year (2022-23)	8,435,611.00	3.26%	No

**Explanation:**  
(required if Yes)

Assumption of Federal Stimulus funding (CARES ACT) is included in 2020/21 which is federal one-time funding.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	14,112,073.00		
Budget Year (2020-21)	14,473,538.00	2.56%	No
1st Subsequent Year (2021-22)	11,032,703.00	-23.77%	Yes
2nd Subsequent Year (2022-23)	10,546,117.00	-4.41%	No

**Explanation:**  
(required if Yes)

Large one-time funding received in 19/20 and 20/21, including revisions to LCFF funding through J13A for Thomas Fire related ADA funding. These revisions will be complete once the final funding is received in 2020/21 and Other State Revenue is projected to return to normal which includes the declining enrollment projections.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	15,282,783.00		
Budget Year (2020-21)	17,331,945.00	13.41%	Yes
1st Subsequent Year (2021-22)	15,895,538.00	-8.29%	Yes
2nd Subsequent Year (2022-23)	16,233,905.00	2.13%	No

**Explanation:**  
(required if Yes)

A one-time funding insurance dividend (1.6 million) is expected in 20/21 which is significantly larger than the normal dividends which has increased the local revenue expectations for 2020/21.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	7,777,674.00		
Budget Year (2020-21)	9,324,841.00	19.89%	Yes
1st Subsequent Year (2021-22)	5,180,394.00	-44.45%	Yes
2nd Subsequent Year (2022-23)	5,541,931.00	6.98%	Yes

**Explanation:**  
(required if Yes)

Federal Stimulus funding (CARES) is expected to be expended in 2020/21 in full and then planned expenditure reductions due to assumptions related to declining enrollment and reduced revenues are reflected in the 21/22 and 22/23 years.

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

First Prior Year (2019-20)	18,674,297.00		
Budget Year (2020-21)	17,903,582.00	-4.13%	No
1st Subsequent Year (2021-22)	17,025,962.00	-4.90%	No
2nd Subsequent Year (2022-23)	16,596,221.00	-2.52%	No

**Explanation:**  
(required if Yes)

Reductions in expenditures related to reduced funding and declining enrollment are reflected.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	37,347,902.00		
Budget Year (2020-21)	44,217,283.00	18.39%	Not Met
1st Subsequent Year (2021-22)	35,097,533.00	-20.62%	Not Met
2nd Subsequent Year (2022-23)	35,215,633.00	0.34%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	26,451,971.00		
Budget Year (2020-21)	27,228,423.00	2.94%	Met
1st Subsequent Year (2021-22)	22,206,356.00	-18.44%	Not Met
2nd Subsequent Year (2022-23)	22,138,152.00	-0.31%	Met

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

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

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

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

Assumption of Federal Stimulus funding (CARES ACT) is included in 2020/21 which is federal one-time funding.

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

Large one-time funding received in 19/20 and 20/21, including revisions to LCFF funding through J13A for Thomas Fire related ADA funding. These revisions will be complete once the final funding is received in 2020/21 and Other State Revenue is projected to return to normal which includes the declining enrollment projections.

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

A one-time funding insurance dividend (1.6 million) is expected in 20/21 which is significantly larger than the normal dividends which has increased the local revenue expectations for 2020/21.

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

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

Federal Stimulus funding (CARES) is expected to be expended in 2020/21 in full and then planned expenditure reductions due to assumptions related to declining enrollment and reduced revenues are reflected in the 21/22 and 22/23 years.

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

Reductions in expenditures related to reduced funding and declining enrollment are reflected.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

No

0.00

## 2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

191,338,678.00			
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
191,338,678.00	5,740,160.34	5,532,058.00	Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

STRS on Behalf expenditures were removed from the RRMA calculation per the proposed budget for 2020/21. If the STRS on Behalf is later required to be included the RRMA calculations this adjustment will be made as required by the CDE/State.

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,508,025.00	5,689,705.00	5,871,650.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,888,763.60	6,888,054.63	8,978,887.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	9,396,788.60	12,577,759.63	14,850,537.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	184,313,981.85	190,632,247.09	195,071,498.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	184,313,981.85	190,632,247.09	195,071,498.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.1%	6.6%	7.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>2.2%</b>	<b>2.5%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(1,608,552.84)	139,218,003.99	1.2%	Met
Second Prior Year (2018-19)	6,270,630.16	141,373,813.20	N/A	Met
First Prior Year (2019-20)	199,538.00	142,331,717.00	N/A	Met
Budget Year (2020-21) (Information only)	(4,633,193.00)	137,138,852.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The District has been working to address structural deficit spending and will continue to monitor this progress.

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	12,226,834.00	12,116,386.05	0.9%	Met
Second Prior Year (2018-19)	10,928,273.00	10,507,833.21	3.8%	Not Met
First Prior Year (2019-20)	14,510,839.00	16,778,463.00	N/A	Met
Budget Year (2020-21) (Information only)	16,978,001.00			

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

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

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

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

**Explanation:**  
(required if NOT met)

The 2018-19 Estimated fund balance was lower than expected due to increased Special Education costs including services provided to students such as one-on-one aide contracts through the County Office of Education and Non-Public school placements for severely disabled students.

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	15,406	15,298	15,141
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

No

- b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	191,338,678.00	176,142,896.00	178,128,037.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	191,338,678.00	176,142,896.00	178,128,037.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,740,160.34	5,284,286.88	5,343,841.11
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,740,160.34</b>	<b>5,284,286.88</b>	<b>5,343,841.11</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,758,110.00	5,283,387.00	5,355,833.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,761,698.00	9,206,288.00	8,966,161.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(4,691,276.00)	(8,947,159.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,519,808.00	9,798,399.00	5,374,835.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.45%	5.56%	3.02%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,740,160.34</b>	<b>5,284,286.88</b>	<b>5,343,841.11</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)



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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

Yes

- 1b. If Yes, identify the expenditures:

Previously planned curriculum adoptions including materials, licenses, and content over the next five years was partially funded using on-going general fund revenues.

**S4. Contingent Revenues**

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

No

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

Parcel tax revenues which are contingent on a ballot measure have not been included in projections and are assumed expired as of June 2021. If another ballot measure passes, the addition of these revenues will then be considered and added to future adoptions.

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(20,669,048.00)			
Budget Year (2020-21)	(21,489,589.00)	820,541.00	4.0%	Met
1st Subsequent Year (2021-22)	(22,413,293.00)	923,704.00	4.3%	Met
2nd Subsequent Year (2022-23)	(23,020,612.00)	607,319.00	2.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	34,500.00			
Budget Year (2020-21)	31,500.00	(3,000.00)	-8.7%	Met
1st Subsequent Year (2021-22)	30,000.00	(1,500.00)	-4.8%	Met
2nd Subsequent Year (2022-23)	30,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	2,100,000.00			
Budget Year (2020-21)	1,650,000.00	(450,000.00)	-21.4%	Not Met
1st Subsequent Year (2021-22)	1,450,000.00	(200,000.00)	-12.1%	Not Met
2nd Subsequent Year (2022-23)	1,450,000.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Anticipated transfers out from the General Fund include additional support for the Cafeteria Fund which will require additional funding in order to provide services to students during closure as well as in hybrid/distance learning/other alternative models. Community programs are also in place and the budget assumptions include continued need.

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	2	11/8XXX	11/74XX	423,000
General Obligation Bonds	14	51/8XXX	51/74XX	41,345,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Bus Financing	3	01/8XXX	01/74XX	591,652
<b>TOTAL:</b>				42,359,652

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	395,063	395,197	396,054	33,474
General Obligation Bonds	4,724,869	4,719,581	4,714,299	4,709,017
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bus Financing	286,819	166,887	166,887	
<b>Total Annual Payments:</b>	<b>5,406,751</b>	<b>5,281,665</b>	<b>5,277,240</b>	<b>4,742,491</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No
----

- 2.

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

**Explanation:**  
(required if Yes)

--

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

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

Post-employment health benefits are limited to employees who retired prior to July 1993.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

1,594,087

4. OPEB Liabilities

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

14,057,957.00

0.00

14,057,957.00

Actuarial

Jun 30, 2018

Data must be entered.

5. OPEB Contributions

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

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

1,853,584.00		
1,595,016.00	1,496,297.00	1,388,104.00
199	199	199

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	793.6	756.9	752.4	745.9

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

**Negotiations Settled**

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

Jun 18, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 18, 2020

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2020

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2020

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

1,326,241

1,335,622

% change in salary schedule from prior year  
or

1.0%

**Multiyear Agreement**

Total cost of salary settlement

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

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

Increase to 2019-20 (\$956,197) which will have increase costs in out years is funded through unrestricted general fund (0.98%) with ongonig costs estimated at 1.36% 2020/21 and 1.38% 2021/22.



**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
13,543,141	13,488,338	13,386,745
100.0%	100.0%	100.0%
11.7%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Yes		

Increase to 2019-20 (\$956,197) which will have increase costs in out years is funded through unrestricted general fund (0.98%) with ongonig costs estimated at 1.36% 2020/21 and 1.38% 2021/22.

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
913,198	892,819	821,842
1.2%	1.2%	1.2%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
No	No	No

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	698.2	672.0	670.0	667.0

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

Yes

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

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

Negotiations Settled

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

Jun 18, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 18, 2020

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2020

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2022

5. Salary settlement:

Budget Year  
(2020-21)1st Subsequent Year  
(2021-22)2nd Subsequent Year  
(2022-23)Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

2,059,860

3,039,775

4.6%

6.7%

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

General funding will be used to support the salary increases. \$1,119,845 (2.64%) is included for 19-20, with 20/21 4.53% increase and 21/22 6.69% increase.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
7,536,862	7,505,549	7,458,869
100.0%	100.0%	100.0%
11.7%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

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


\$1,119,845 (2.64%) is included for 19-20, with 20/21 4.53% increase and 21/22 6.69% increase.

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
232,778	228,742	214,665
0.8%	0.8%	0.8%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
No	No	No

**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	121.0	105.9	105.9	105.7

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
207,430		
0.5%		

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,956,520	1,956,520	1,936,469
100.0%	100.0%	100.0%
11.7%	0.0%	0.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
118,230	109,640	109,640
-0.8%	1.0%	1.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 23, 2020

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

Yes

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

Yes

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

A5: May 2020 Gov Revision included a -7.92% deficit factor and no COLA. Barg agreements of 0.50% increase as well as recalibration to address state minimum wage changes. A6: Uncapped (100% employer paid) health benefits are limited to employees who retired prior to July 1993. A9: CBO was active 07/01/2019-06/01/2020, current CBO is interim.

## End of School District Budget Criteria and Standards Review

**ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS**

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

To the County Superintendent of Schools:

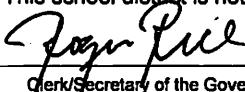
- ( ☐ ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

- ( ☒ ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Ventura County Schools Self-Funding Authority

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

Signed

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

Date of Meeting: Jun 23, 2020

For additional information on this certification, please contact:

Name: Eric Reynolds

Title: Director, Risk Management

Telephone: (805) 641-5000 ext. 1241

E-mail: eric.reynolds@venturausd.org

**ANNUAL BUDGET REPORT:**  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☒

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

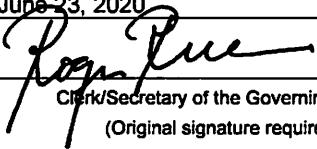
Budget available for inspection at:

Public Hearing:

Place: <https://www.venturausd.org/business/Busine>  
Date: May 28, 2020

Place: <http://bit.ly/TDCStudios>  
Date: June 02, 2020  
Time: 07:30 PM

Adoption Date: June 23, 2020

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

Contact person for additional information on the budget reports:

Name: Anna Campbell

Telephone: 805.641.5000 x1211

Title: Director, Budget & Finance

E-mail: [anna.campbell@venturausd.org](mailto:anna.campbell@venturausd.org)

**Criteria and Standards Review Summary**

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

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



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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 23, 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

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July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

Ventura Unified

Ventura 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

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

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56-72652-0000000

July 1 Budget  
2020-21 Budget  
Technical Review Checks

Ventura Unified

Ventura 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

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.