

# **2020-21**

## **June 23, 2020**

### **Public Hearing on Proposed Adopted Budget and Budget Adoption**



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# TABLE OF CONTENTS

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## SUMMARY

NARRATIVE .....	1-11
ESTIMATED FINANCIAL ACTIVITY SUMMARY .....	12
GENERAL FUND MULTI-YEAR PROJECTION .....	13
STATEMENT OF REASONS FOR EXCESS RESERVES .....	14

## STATE FORMS

STATE SCHEDULE LEGEND .....	15-16
GENERAL FUND.....	17-28
OTHER FUNDS.....	29-140
AVERAGE DAILY ATTENDANCE SUMMARY.....	141-143
CASH FLOW SUMMARIES .....	144-147
BUDGET CERTIFICATION .....	148-151
WORKERS' COMPENSATION CERTIFICATION .....	152
CURRENT EXPENSE FORMULA/MINIMUM CLASSROOM COMPENSATION .....	153-154
INDIRECT COST RATE WORKSHEET.....	155-158
LOTTERY REPORT .....	159
MULTI-YEAR PROJECTION: GENERAL FUND ( <i>SACS Format</i> ) .....	160-165
ESSA MAINTENANCE OF EFFORT .....	166-168
INTERFUND ACTIVITY SUMMARIES .....	169-172
SCHEDULE OF CAPITAL ASSETS.....	173
SCHEDULE OF LONG TERM DEBT .....	174
CRITERIA AND STANDARDS REVIEW.....	175-201
STATE SOFTWARE TECHNICAL REVIEWS .....	202-203

**Marysville Joint Unified School District**  
**2020-21 Proposed Budget Report and Multiyear Fiscal Projection**  
Public Hearing and Adoption - June 23, 2020

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the state has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted state budget.

Illustrated below is a summary of the proposed state budget and budget guidelines as provided by the County Office of Education and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the estimated financial activity for 2020-21 through 2022-23 specific to the Marysville Joint Unified School District.

**Governor's Revised State Budget Proposal "May Revision"**

The Governor's May Revision is in stark contrast to the January budget proposed by the Governor. Due to the impacts of COVID-19, the state went from a \$5.6 billion surplus in January to a projected \$54.3 billion deficit over the next 14 months. The Governor's overall plan to address the deficit includes the following:

- Canceling the new or expanded programs that he proposed in January.
- Using \$10.4 billion in internal borrowing, transfers and deferrals.
- Relying on \$8.8 billion in reserves.
- Applying the \$8.3 billion in already approved federal funds.
- Temporarily suspending the net operating loss tax application to raise \$4.4 billion in the next fiscal year.
- Implementing a 10 percent across-the-board cut for most state programs including K-12 and higher education, childcare, various safety net programs, and state worker pay.

However, the Governor did mention that many of these cuts could be restored with additional support that he and other state leaders have requested from the federal government.

With respect to education funding and the Proposition 98 minimum guarantee, the shortfall is approximately \$15.1 billion over the three-year period from 2018-19 to 2020-21. To address the education shortfall the administration is proposing the following solutions:

- A 10 percent reduction to the Local Control Funding Formula (LCFF) of approximately \$6.5 billion. The amount was determined after increasing the LCFF by the 2.31 percent cost-of-living-adjustment.
- A deferral of \$1.9 billion for 2019-20 and a larger deferral of \$5.3 billion proposed for 2020-21.

- Eliminating \$1.4 billion in new or expanded programs from the January budget proposal.
- Significant cuts totaling \$462 million to those categorical programs that are outside of LCFF including Afterschool Education, Career Technical Education Grant Program and Adult Education Block Grant.

The administration indicates that these cuts will be restored if a specified level of federal support is provided in the future.

Along with the reductions listed above, the administration also is proposing some fiscal and programmatic flexibility to assist Local Education Agencies (LEAs) including the following:

- Exemptions for LEAs if apportionment deferrals create a documented hardship.
- Authority for LEAs to exclude state pension payments made on behalf of LEAs from the calculation of required contributions to routine restricted maintenance.
- Subject to public hearing, increases on LEAs' internal inter-fund borrowing limits to help mitigate the impacts of apportionment deferrals.
- Authority to use proceeds from the sale of surplus property for one-time general fund purposes.
- Options for specified special education staff to utilize technology-based options to serve students.
- Extension of the deadline for transitional kindergarten teachers to obtain 24 college units of early childhood education, from August 1, 2020 to August 1, 2021.

On a more encouraging note, the May Revision includes the following proposals:

- Continue the \$645 million in ongoing special education funding that was part of the proposed revised special education funding formula that was included in the January budget proposal.
- Allocate \$2.3 billion in non-Proposition 98 funding to reduce the employer contribution rates for CalSTRS and CalPERS. The 2020-21 rates are proposed to be 16.15% and 20.7% respectively.
- Allocate \$4.4 billion of federal funding to “address learning loss and equity issues exacerbated by the COVID-19 school closures this spring”.
- Allocate \$100 million in federal funding “for grants to county offices of education for the purpose of community schools and coordinating health, mental health, and social services supports for high-need students.”
- Allocate \$63.2 million in federal funding for training and professional development “focused on mitigating opportunity gaps and.... Developing strategies to support necessary changes in the educational program...”

The May Revision does not include language to allow a “hold harmless” to relieve LEAs of the average daily attendance accounting/independent study provisions of current law. The Department of Finance has not expressed opposition to such a provision, but it is not included in the May Revision proposal.

**Local Control Accountability Plans:** Under the Executive Order, the deadline for an LEA governing body to adopt their LCAP, the annual update, and the budget overview for parents is extended from July 1, 2020 to December 15, 2020. The deadline for a county superintendent to approve the LCAP is extended until January 14, 2021. In addition, the deadline for a charter school to submit the LCAP to its authorizer and the county superintendent of schools is extended to December 15, 2020.

Notably, the Executive Order also requires LEAs to complete a new report that explains the changes to program offerings that have been made in response to school closures to address the COVID-19 emergency and the major impacts of the closures on students and families. The report must include:

- A description of how the LEA is meeting the needs of low-income students, English learner students, and foster youth.
- Steps taken by the LEA to deliver high-quality distance learning, provide school meals, and arrange for supervision of students during school hours.

### **Reserves**

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility.
- Unknown impacts of federal tax reform on state revenue.
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years.
- Ending balance impact of various district enrollment scenarios.
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand.
- Savings for future one-time planned expenditures.
- Protection against unanticipated/unbudgeted expenditures.
- Credit ratings and long-term borrowing costs.

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

Strong reserve levels are critical during periods of uncertainty. LEAs often cannot respond well to mid-year downward budget adjustments. While reserves do not solve problems created by funding gaps, they do buy limited time to allow an LEA to respond to economic and operational

changes. Entering the 2020-21 fiscal year with strong reserves will be a key component of the flexibility that an LEA must consider when building its budget. Now is the time to ensure reserves are available for further changes as the year progresses and the declining economy impacts LEAs in 2021-22 and beyond.

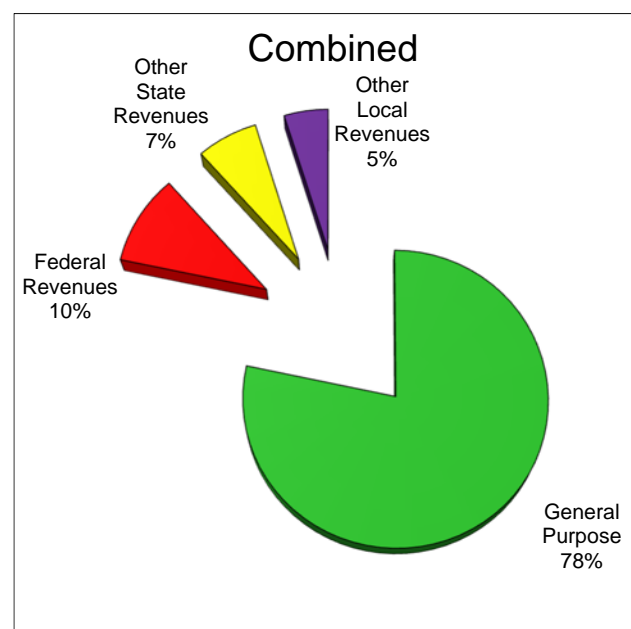
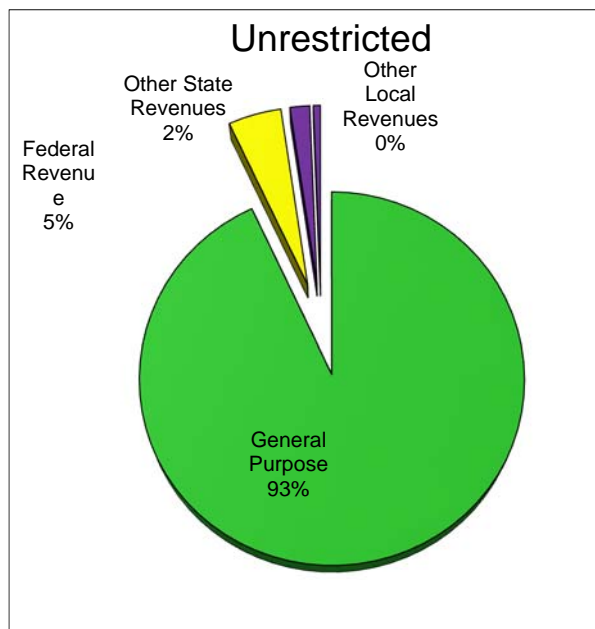
### **2020-21 Marysville Joint Unified School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 9,147.23.
  - Estimate of ADA to remain constant from 2019-20.
- ❖ The District's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 81.80%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$153 per ADA for unrestricted purposes and \$54 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.18 for K-8 ADA and \$61.94 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$94,719,302	\$94,719,302
Federal Revenues	\$4,713,424	\$12,190,545
Other State Revenues	\$1,753,700	\$8,171,482
Other Local Revenues	\$640,000	\$5,872,545
<b>TOTAL</b>	<b>\$101,826,426</b>	<b>\$120,953,874</b>



## **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

The creation of Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators, or any other administrative costs (as determined through the account code structure).
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA, and how the funds were expended.

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2020-21. The amounts will be revised throughout the year based on information received from the State.

<b>Education Protection Account (EPA) Budget</b> <b>2020-21 Fiscal Year</b>	
Description	Amount
<b>BEGINNING BALANCE</b>	\$0
<b>BUDGETED EPA REVENUES:</b>	
<i>Estimated EPA Funds</i>	\$11,534,087
<b>BUDGETED EPA EXPENDITURES:</b>	
<i>Certificated Instructional Salaries</i>	\$9,688,440
<i>Certificated Instructional Benefits</i>	\$1,845,647
<b>TOTAL</b>	\$11,534,087
<b>ENDING BALANCE</b>	\$0

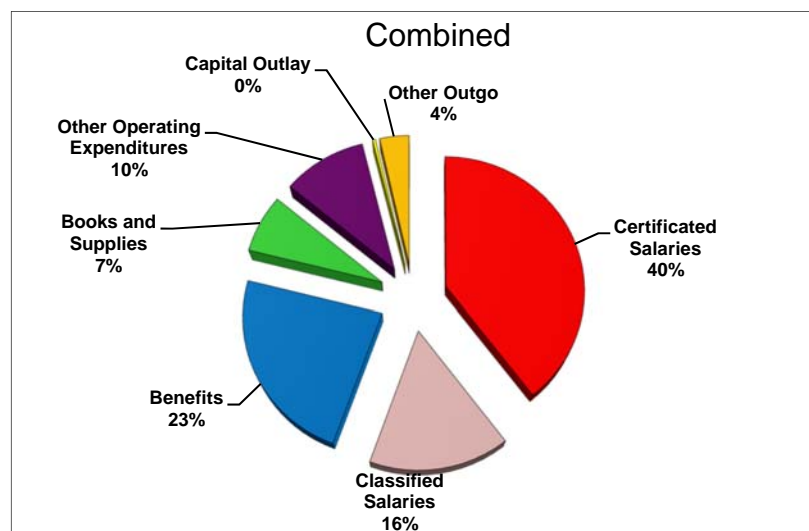
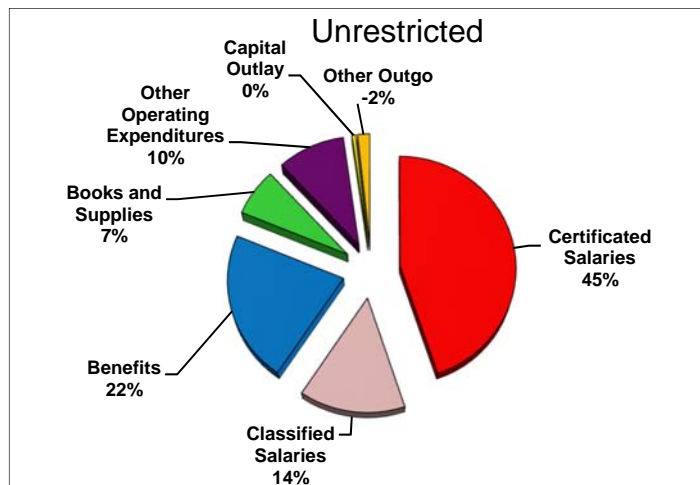
Subsequently, on November 8, 2016, the voters approved the California Children's Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

## Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 84% of the District's unrestricted budget, and approximately 79% of the total General Fund budget

Description	Unrestricted	Combined
Certificated Salaries	\$40,837,180	\$48,715,747
Classified Salaries	\$13,215,356	\$19,580,577
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$19,861,089	\$28,746,702
Books and Supplies	\$6,279,089	\$8,694,050
Other Operating Expenditures	\$8,786,767	\$12,474,058
Capital Outlay	\$450,125	\$450,125
Other Outgo	(\$1,585,645)	\$4,361,143
<b>TOTAL</b>	<b>\$87,843,961</b>	<b>\$123,022,402</b>

Following is a graphical representation of expenditures by percentage:





### General Fund Contributions to Restricted Programs

The following contributions and transfers of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

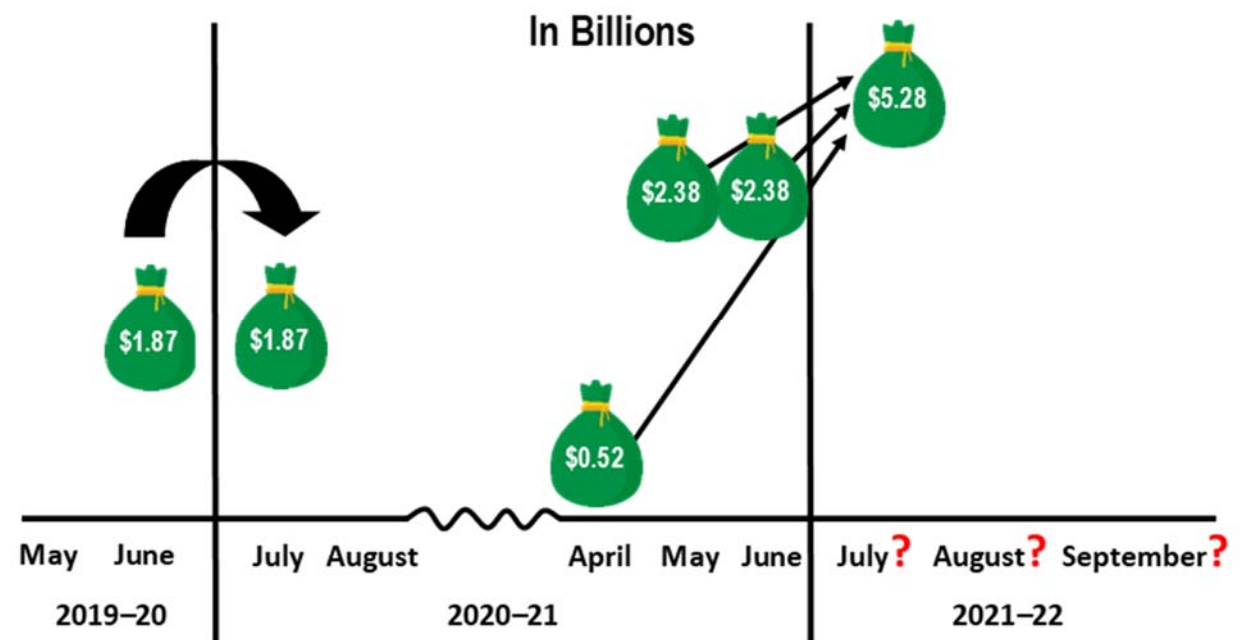
Description	Amount
Special Education - Instruction	\$12,104,068
Restricted Maintenance Account	\$3,809,265
<b>TOTAL CONTRIBUTIONS</b>	<b>\$15,913,333</b>

### General Fund Summary

The District's 2020-21 General Fund projects a total operating deficit of \$3.6 million resulting in an estimated ending fund balance of \$32 million. The components of the District's fund balance are as follows: revolving cash & other non-spendables = \$302,827; restricted programs = \$4,017,942; economic uncertainty = \$4,129,000; assigned = \$9,016,318; committed = \$956,933 unassigned = \$13,556,475. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below under the heading *Estimated Ending Fund Balances*.

### Cash Flow

Cash flow is critical to the financial solvency of every school district. The only safety nets a district has are its cash reserves and the knowledge and skill of its business people. **The District is anticipating having positive monthly cash balances during the 2020-21 school year.** Cash is always closely monitored in order to ensure the District is liquid to satisfy its monthly obligations.



Note the above illustration are the amounts of the cash deferrals that will be scored by the state as Proposition 98 spending cuts in one year and then Proposition 98 expenditures in the following year. *The actual cash deferrals to be implemented will be higher, as proposed, than the above amounts, as follows:*

- 100% of the June 2020 Principal Apportionment state aid for all programs will be deferred to July 2020
- 100% of the May 2021 Principal Apportionment state aid for all programs will be deferred to an unspecified month, July 2021 or later
- 100% of the June 2021 Principal Apportionment state aid for all programs will be deferred to July 2021

Further detail on the proposed April 2021 deferral is not yet available. Local educational agencies (LEAs) should incorporate this information in cash flow projections in order to be prepared to borrow cash when needed.

### **Fund Summaries**

Illustrated below is a summary of each Fund's fund balance and corresponding change.

<b>FUND</b>	<b>2019-20</b>	<b>Est. Net Change</b>	<b>2020-21</b>
GENERAL (UNRESTRICTED & RESTRICTED)	\$35,621,454	(\$3,641,959)	\$31,979,495
CHARTER SCHOOLS	\$978,733	(\$59,526)	\$919,207
CHILD DEVELOPMENT	\$427,518	\$15,000	\$442,518
CAFETERIA FUND	\$1,121,242	\$6,573	\$1,127,815
DEFERRED MAINTENANCE	\$975,728	\$20,000	\$995,728
SPECIAL RESERVES	\$0	\$0	\$0
BUILDING FUND	\$12,119,897	\$90,000	\$12,209,897
CAPITAL FACILITIES	\$2,701,360	\$850,000	\$3,551,360
COUNTY SCHOOL FACILITIES	\$153,600	\$2,500	\$156,100
BOND INTEREST & REDEMPTION	\$4,885,370	\$0	\$4,885,370
BLENDED COMPONENT DEBT SERVICE	\$2,971,105	\$0	\$2,971,105
SCHOLARSHIP TRUST FUND	\$1,156,545	\$20,000	\$1,176,545
<b>TOTAL</b>	<b>\$63,112,552</b>	<b>(\$2,697,412)</b>	<b>\$60,415,140</b>

### **Multiyear Projection**

#### ***General Planning Factors:***

Illustrated below are the latest factors released by the Department of Finance (DOF) for potential use as planning factors:

<b>Planning Factor</b>	<b>Fiscal Year</b>			
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>COLA (DOF)</b>	3.26%	2.31%	2.48%	3.26%
<b>Effective Deficit Factor</b>	–	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>
<b>STRS Employer Rates</b>	17.10%	16.15%	16.02%	18.10%
<b>PERS Employer Rates (PERS Board / Actuary)</b>	19.721%	20.70%	22.84%	25.50%
<b>Lottery – unrestricted per ADA</b>	\$153	\$153	\$153	\$15
<b>Lottery – Prop. 20 per ADA</b>	\$54	\$54	\$54	\$54
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$32.18	\$32.18	\$32.18	\$32.18
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$61.94	\$61.94	\$61.94	\$61.94
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$16.86	\$16.86	\$16.86	\$16.86

<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$46.87	\$46.87	\$46.87	\$46.87
<b>Routine Restricted Maintenance Account</b> <i>GF = Percentage of total general fund expenditures &amp; financing uses</i>	3% of Total General Fund Expend. and Uses	3% of Total General Fund Expend. and Uses	3% of Total General Fund Expend. and Uses	3% of Total General Fund Expend. and Uses

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

### ***Revenue Assumptions:***

Illustrated below are the estimated LCFF Planning factors from the DOF and School Services of California (SSC):

<b>Description</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>COLA (DOF &amp; SSC)</b>	3.26%	2.31%	2.48%	3.26%
<b>Effective Deficit Factor</b>	0%	-7.92%	0%	0%

The May Revision proposal acknowledges the statutory cost-of-living adjustment (COLA) of 2.31%, just slightly higher than the 2.29% included in the January State Budget proposal, and it suspends the COLA in 2020-221 for all eligible programs, including LCFF, Special Education, Child Nutrition, Foster Youth, Preschool, American Indian Education Centers, American Indian Early Childhood Education, and the Mandate Block Grant.

The Governor's May Revision confirms the continued decline in statewide ADA for the upcoming fiscal year – with declines going from the 0.33% estimated in January to 0.67%.

Although enrollment trend indicates continuing with a slight increase in enrollment, the District is building the Budget for Adoption based on the guaranteed average daily attendance amount from the period 2 attendance report. Actual enrollment will be closely monitored throughout the year. Should additional students enroll, the increase will be added at the first or second interim budget report as needed. The District is using the 2020-21 enrollment projection for the two subsequent years for planning purposes. However, those projections are far from certain, and with the impact of COVID-19 both socio-emotionally and financially, it creates more uncertainty.

### ***Expenditure Assumptions:***

Certificated step and column costs are expected to increase by 2% each year. Classified step costs are expected to increase by 1.5% each year. Restricted certificated and classified expenditures are estimated to decrease for 2020-21 primarily due to program adjustments.

In times of plenty, the 2019-20 State Budget included \$3.15 billion non-Proposition 98 General Fund payment on K-14 employer' behalf to the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) Schools Pool. A portion of the payment immediately paid down the CalSTRS and CalPERS employer contribution rates in 2019-20 and 2020-21 and the remaining \$2.3 billion was sent directly to the retirement systems towards the long term unfunded liability of each system.

Instead, the Newsom Administration proposes to redirect that \$2.3 billion to further reduce the employer contribution rates in 2020-21 and 21-22. This reallocation of the same resources will reduce the CalSTRS employer rate from 18.4% to approximately 16.15% in 2020-21 and from 18.2% to 16.02% in 2021-22. The CalPERS employer contribution rate will be reduced from CalPERS recently set rate for 2020-21 of 22.68% to 20.7% and CalPERS 2021-22 estimated rate of 24.6% to 22.84%.

Therefore, adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected decreases to employer pension costs.

Unrestricted supplies and operating expenditures are estimated to decrease by 5.0% in subsequent years 2020-22 and 2022-23, with the exception of an increase in Other Outgo in year 2022-23 due to the Certificate of Participation (COP) payment. Restricted supplies and operating expenditures are estimated to decrease for 2021-22 primarily due to program adjustments. Capital outlay and other outgo is estimated to decrease in subsequent years. Indirect costs from restricted programs are expected to remain constant. Transfers out are expected to remain constant. Contributions to restricted programs are expected to increase due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

***Estimated Ending Fund Balances:***

During 2021-22, the District estimates that the General Fund is projected to deficit spend by \$7,600,093 resulting in an unrestricted ending General Fund balance of approximately \$24 million.

During 2022-23, the District estimates that the General Fund is projected to deficit spend by \$13,618,793 resulting in an unrestricted ending General Fund balance of \$11 million.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of three percent of total general fund outgo are reserved for the following activities:

Description	2020-21	2021-22	2022-23
Additional 3% REU for Assignments & Restrictions	\$309,125	\$391,035	\$176,925
LCAP-Textbooks	\$929,972	\$929,972	\$929,972
Committed - OPEB	\$956,933	\$26,933	\$0
2012 COPS Payments beginning in 2023	\$16,600,654	\$9,865,561	\$0
One-Time Discretionary Projects	\$4,295,205	\$4,295,205	\$605,906
Early Education Expansion Grant	\$828,962	\$828,962	\$828,962
<b>Amount Disclosed per SB 858 Requirements</b>	<b>\$23,920,851</b>	<b>\$16,337,668</b>	<b>\$2,541,765</b>
Add: Nonspendable Reserves	\$302,827	\$302,827	\$302,827
Add: State Reserve for Economic Uncertainty (REU) - 3%	\$3,737,875	\$3,720,965	\$3,898,075
Add: Restricted Fund Balance	\$4,017,942	\$4,017,942	\$4,017,942
Add: Unallocated	\$0	\$0	\$0
<b>Estimated Ending Fund Balance</b>	<b>\$31,979,495</b>	<b>\$24,379,402</b>	<b>\$10,760,609</b>

*Conclusion:*

The projected budget and multi-year projection supports that the District will be able to meet its financial obligations for the current and subsequent two years. Therefore, the Marysville Joint Unified School District anticipates receiving approval for its Adopted Budget from the Yuba County Office of Education.

In regards to the severe decrease in LCFF revenue proposed in the Governor's May Revision, administration has already presented two updates regarding the impact of COVID-19 on the state's economy and the estimated impact to MJUSD. The first update was presented to the governing board on May 26, 2020, entitled *Overview of the Impact of the May Revision on the 2020-21 State Budget*. The second update occurred on June 9, 2020, in the form of a *Board Budget Workshop*, wherein an overview of the changes to both the 2019-20 budget, and the proposed changes to the 2020-21 Budget for Adoption based on the Governor's May Revision, were discussed.

During the *Board Budget Workshop*, proposed budget savings to the MJUSD budget for 2020-21 were discussed along with a review of district reserves, a primer on budget basics, and finally a look at the proposed budget savings process. The proposed budget savings process shall be conducted in a collaborative and transparent manner, which includes bringing a timeline to achieve budget savings, to the governing board for approval at the July 21, 2020 regular board meeting.

Based on the information above, including the plan to implement additional budget savings, administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

Jennifer Passaglia  
Director, Fiscal Services

Penny Lauseng, MBA  
Assistant Superintendent, Business Services

**Marysville Joint Unified School District**  
**Budget Summary**

Description	2019-20 Estimated Actuals			2020-21 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>						
General Purpose Revenue	101,759,339	0	101,759,339	94,719,302	0	94,719,302
Federal Revenue	13,424	9,200,698	9,214,122	4,713,424	7,477,121	12,190,545
State Revenue	2,841,982	7,996,727	10,838,708	1,753,700	6,417,782	8,171,482
Local Revenue	1,735,779	4,540,977	6,276,757	640,000	5,232,545	5,872,545
<b>Total Revenues</b>	<b>106,350,524</b>	<b>21,738,402</b>	<b>128,088,927</b>	<b>101,826,426</b>	<b>19,127,448</b>	<b>120,953,874</b>
<b>EXPENDITURES</b>						
Certificated Salaries	42,104,022	7,409,145	49,513,167	40,837,180	7,878,567	48,715,747
Classified Salaries	13,902,236	6,317,215	20,219,451	13,215,356	6,365,221	19,580,577
Benefits	20,658,250	8,962,367	29,620,617	19,861,089	8,885,613	28,746,702
Books and Supplies	6,129,223	4,394,481	10,523,704	6,279,089	2,414,961	8,694,050
Other Services & Oper. Expenses	8,892,201	4,232,650	13,124,851	8,786,767	3,687,291	12,474,058
Capital Outlay	2,298,237	796,689	3,094,926	450,125	0	450,125
Other Outgo 7xxx	194,113	3,507,544	3,701,657	422	5,370,080	5,370,502
Transfer of Indirect 73xx	(1,920,588)	790,298	(1,130,290)	(1,586,067)	576,708	(1,009,359)
<b>Total Expenditures</b>	<b>92,257,693</b>	<b>36,410,388</b>	<b>128,668,082</b>	<b>87,843,961</b>	<b>35,178,441</b>	<b>123,022,402</b>
<b>Excess / (Deficiency)</b>	<b>14,092,831</b>	<b>(14,671,986)</b>	<b>(579,155)</b>	<b>13,982,465</b>	<b>(16,050,993)</b>	<b>(2,068,528)</b>
<b>OTHER SOURCES/USES</b>						
Transfers In	2,962,179	0	2,962,179	0	0	0
Transfers Out	(1,215,167)	(129,133)	(1,344,300)	(1,458,398)	(115,033)	(1,573,431)
Net Other Sources (Uses)	0	0	0	0	0	0
Contributions to Restricted	(14,655,807)	14,655,807	0	(15,913,333)	15,913,333	0
<b>Total Financing Sources/Uses</b>	<b>(12,908,794)</b>	<b>14,526,674</b>	<b>1,617,880</b>	<b>(17,371,731)</b>	<b>15,798,300</b>	<b>(1,573,431)</b>
<b>Net Increase (Decrease)</b>	<b>1,184,037</b>	<b>(145,312)</b>	<b>1,038,725</b>	<b>(3,389,266)</b>	<b>(252,693)</b>	<b>(3,641,959)</b>
<b>FUND BALANCE, RESERVES</b>						
Beginning Balance	30,166,782	4,415,947	34,582,729	31,350,819	4,270,635	35,621,454
<b>Ending Balance</b>	<b>31,350,819</b>	<b>4,270,635</b>	<b>35,621,454</b>	<b>27,961,553</b>	<b>4,017,942</b>	<b>31,979,495</b>
Nonspendable	302,827		302,827	302,827		302,827
Restricted		4,270,635	4,270,635		4,017,942	4,017,942
Committed	1,785,549		1,785,549	956,933		956,933
Assigned	7,451,493		7,451,493	6,299,208		6,299,208
Unassigned - REU	4,252,000		4,252,000	4,047,000		4,047,000
Unassigned - Other	<b>17,558,950</b>	0	17,558,950	<b>16,355,585</b>	0	16,355,585
<b>Total - Fund Balance</b>	<b>31,350,819</b>	<b>4,270,635</b>	<b>35,621,454</b>	<b>27,961,553</b>	<b>4,017,942</b>	<b>31,979,495</b>

# Marysville Joint Unified School District

## Budget Summary

### General Fund Multi-Year Projection

Description	2020-21 Projected Budget			2021-22 Projected Budget			2022-23 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
LCFF Revenue (A)	94,719,302	0	94,719,302	94,897,488	0	94,897,488	94,897,488	0	94,897,488
Federal Revenue (B)	4,713,424	7,477,121	12,190,545	13,424	7,477,121	7,490,545	13,424	7,477,121	7,490,545
State Revenue (C)	1,753,700	6,417,782	8,171,482	1,753,700	6,417,782	8,171,482	1,753,700	6,417,782	8,171,482
Local Revenue (D)	640,000	5,232,545	5,872,545	640,000	5,232,545	5,872,545	640,000	5,232,545	5,872,545
<b>Total Revenues</b>	<b>101,826,426</b>	<b>19,127,448</b>	<b>120,953,874</b>	<b>97,304,612</b>	<b>19,127,448</b>	<b>116,432,060</b>	<b>97,304,612</b>	<b>19,127,448</b>	<b>116,432,060</b>
<b>EXPENDITURES</b>									
Certificated Salaries (E)	40,837,180	7,878,567	48,715,747	41,653,880	8,036,167	49,690,047	42,486,980	8,196,867	50,683,847
Classified Salaries (E)	13,215,356	6,365,221	19,580,577	13,413,556	6,460,721	19,874,277	13,614,756	6,557,621	20,172,377
Benefits (F)	19,861,089	8,885,613	28,746,702	20,387,389	9,238,713	29,626,102	21,876,289	9,656,613	31,532,902
Books and Supplies (G)	6,279,089	2,414,961	8,694,050	5,965,135	2,365,696	8,330,831	5,965,135	2,365,696	8,330,831
Other Services & Oper. Exp (G)	8,786,767	3,687,291	12,474,058	8,347,429	3,687,291	12,034,720	8,347,429	3,687,291	12,034,720
Capital Outlay	450,125	0	450,125	0	0	0	0	0	0
Other Outgo 7xxx (H)	422	5,370,080	5,370,502	422	5,370,080	5,370,502	2,820,422	5,370,080	8,190,502
Transfer of Indirect 73xx (I)	(1,586,067)	576,708	(1,009,359)	(1,586,067)	576,708	(1,009,359)	(1,586,067)	576,708	(1,009,359)
<b>Total Expenditures</b>	<b>87,843,961</b>	<b>35,178,441</b>	<b>123,022,402</b>	<b>88,181,744</b>	<b>35,735,376</b>	<b>123,917,120</b>	<b>93,524,944</b>	<b>36,410,876</b>	<b>129,935,820</b>
<b>Excess / (Deficiency)</b>	<b>13,982,465</b>	<b>(16,050,993)</b>	<b>(2,068,528)</b>	<b>9,122,868</b>	<b>(16,607,928)</b>	<b>(7,485,060)</b>	<b>3,779,668</b>	<b>(17,283,428)</b>	<b>(13,503,760)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out (J)	(1,458,398)	(115,033)	(1,573,431)	0	(115,033)	(115,033)	0	(115,033)	(115,033)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted (K)	(15,913,333)	15,913,333	0	(16,722,961)	16,722,961	0	(17,398,461)	17,398,461	0
<b>Total Financing Sources/Uses</b>	<b>(17,371,731)</b>	<b>15,798,300</b>	<b>(1,573,431)</b>	<b>(16,722,961)</b>	<b>16,607,928</b>	<b>(115,033)</b>	<b>(17,398,461)</b>	<b>17,283,428</b>	<b>(115,033)</b>
<b>Net Increase (Decrease)</b>	<b>(3,389,266)</b>	<b>(252,693)</b>	<b>(3,641,959)</b>	<b>(7,600,093)</b>	<b>0</b>	<b>(7,600,093)</b>	<b>(13,618,793)</b>	<b>0</b>	<b>(13,618,793)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	31,350,819	4,270,635	35,621,454	27,961,553	4,017,942	31,979,495	20,361,460	4,017,942	24,379,402
<b>Ending Balance</b>	<b>27,961,553</b>	<b>4,017,942</b>	<b>31,979,495</b>	<b>20,361,460</b>	<b>4,017,942</b>	<b>24,379,402</b>	<b>6,742,667</b>	<b>4,017,942</b>	<b>10,760,609</b>
Nonspendable	302,827	0	302,827	302,827	0	302,827	302,827	0	302,827
Restricted	0	4,017,942	4,017,942	0	4,017,942	4,017,942	0	4,017,942	4,017,942
Committed	956,933	0	956,933	26,933	0	26,933	0	0	0
Assigned	6,299,208	0	6,299,208	6,299,208	0	6,299,208	2,344,840	0	2,344,840
Unassigned - REU @ 3%	4,047,000	0	4,047,000	4,030,000	0	4,030,000	4,092,000	0	4,092,000
Unassigned - Other	<b>16,355,585</b>	<b>0</b>	<b>16,355,585</b>	<b>9,702,492</b>	<b>0</b>	<b>9,702,492</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>
<b>Total - Fund Balance</b>	<b>27,961,553</b>	<b>4,017,942</b>	<b>31,979,495</b>	<b>20,361,460</b>	<b>4,017,942</b>	<b>24,379,402</b>	<b>6,742,667</b>	<b>4,017,942</b>	<b>10,760,609</b>

Notes:

(A) 2019-20 projected enrollment to remain constant. The MYP maintains at 2020-21 level each subsequent fiscal year. The Local Control Funding Formula is estimated to be adjusted per DOF's recommendations.

(B) Federal revenue decreases in subsequent years due to the removal of \$4.7million one-time CARES Act funds .

(C) Unrestricted State revenue is estimated to remain constant.

(D) Unrestricted Local revenue is estimated to remain constant.

(E) Subsequent year salary changes encompass step increases of approximately 2% for certificated and classified salaries.

(F) Adjustment to benefits reflect salary changes noted above as well as expected increases to employer pension costs based on Governor's May Revise.

(G) Materials/Supplies and Services are estimated to decrease by 5% in 2021-22 and remain constant in 2022-23.

(H) Other Outgo increases in year 2022-23 due to the first payment for the 2012 Certificates of Participation payments.

(I) Indirect costs are estimated to remain the same.

(J) Transfer to Fund 13, Cafeteria Fund.

(K) The increase of contributions to restricted programs is due to step, pension, and maintenance costs.

2020-21 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

Education Code Section 42127(a)(2)(B)(1) requires providing all of the following for public review and discussion:

- (i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances			
Objects 9780/9789/9790:	2020-21 Budget	2021-22 MYP	2022-23 MYP
Fund 01: General Fund	\$31,979,495	\$24,379,402	\$10,760,609
Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects	\$0	\$0	\$0
Total Assigned and Unassigned Ending Fund Balances	\$31,979,495	\$24,379,402	\$10,760,609
District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$124,595,833	\$124,032,153	\$129,935,820
Less District Minimum Reserve for Economic Uncertainties	\$3,737,875	\$3,720,965	\$3,898,075
Remaining Balance to Substantiate Need	\$28,241,620	\$20,658,437	\$6,862,534

Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:

Fund	Description of Reason	2019-20 Budget	2021-22 MYP	2022-23 MYP
01	Additional 3% REU for Assignments & Restrictions	\$309,125	\$309,035	\$123,925
01	Committed - OPEB	\$956,933	\$26,933	\$0
01	Non-Spendable Reserves	\$302,827	\$302,827	\$302,827
01	Restricted Fund Balance	\$4,017,942	\$4,017,942	\$4,017,942
01	2012 COPS Payments beginning in 2023	\$16,600,654	\$9,947,561	\$0
01	Early Education Expansion Grant	\$828,962	\$828,962	\$828,962
01	LCAP - Textbooks	\$929,972	\$929,972	\$929,972
01	One-Time Discretionary Projects	\$4,295,205	\$4,295,205	\$658,906
Total of Substantiated Needs		\$28,241,620	\$20,658,437	\$6,862,534

Remaining Unsubstantiated Balance \$0.00 \$0.00 \$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	101,759,339.00	0.00	101,759,339.00	94,719,302.00	0.00	94,719,302.00	-6.9%
2) Federal Revenue		8100-8299	13,424.46	9,200,698.03	9,214,122.49	4,713,424.00	7,477,121.00	12,190,545.00	32.3%
3) Other State Revenue		8300-8599	2,841,981.74	7,996,726.71	10,838,708.45	1,753,700.00	6,417,782.00	8,171,482.00	-24.6%
4) Other Local Revenue		8600-8799	1,735,779.16	4,540,977.49	6,276,756.65	640,000.00	5,232,545.00	5,872,545.00	-6.4%
5) TOTAL, REVENUES			106,350,524.36	21,738,402.23	128,088,926.59	101,826,426.00	19,127,448.00	120,953,874.00	-5.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	42,104,021.79	7,409,144.90	49,513,166.69	40,837,180.00	7,878,567.00	48,715,747.00	-1.6%
2) Classified Salaries		2000-2999	13,902,236.03	6,317,215.10	20,219,451.13	13,215,356.00	6,365,221.00	19,580,577.00	-3.2%
3) Employee Benefits		3000-3999	20,658,249.61	8,962,367.01	29,620,616.62	19,861,089.00	8,885,613.00	28,746,702.00	-3.0%
4) Books and Supplies		4000-4999	6,129,223.15	4,394,480.95	10,523,704.10	6,279,089.00	2,414,961.00	8,694,050.00	-17.4%
5) Services and Other Operating Expenditures		5000-5999	8,892,200.82	4,232,649.97	13,124,850.79	8,786,767.00	3,687,291.00	12,474,058.00	-5.0%
6) Capital Outlay		6000-6999	2,298,236.97	796,688.68	3,094,925.65	450,125.00	0.00	450,125.00	-85.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	194,113.06	3,507,544.00	3,701,657.06	422.00	5,370,080.00	5,370,502.00	45.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,920,588.21)	790,297.87	(1,130,290.34)	(1,586,067.00)	576,708.00	(1,009,359.00)	-10.7%
9) TOTAL, EXPENDITURES			92,257,693.22	36,410,388.48	128,668,081.70	87,843,961.00	35,178,441.00	123,022,402.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,092,831.14	(14,671,986.25)	(579,155.11)	13,982,465.00	(16,050,993.00)	(2,068,528.00)	257.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,962,179.37	0.00	2,962,179.37	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,215,167.00	129,133.00	1,344,300.00	1,458,398.00	115,033.00	1,573,431.00	17.0%
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	(14,655,806.65)	14,655,806.65	0.00	(15,913,333.00)	15,913,333.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,908,794.28)	14,526,673.65	1,617,879.37	(17,371,731.00)	15,798,300.00	(1,573,431.00)	-197.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,184,036.86	(145,312.60)	1,038,724.26	(3,389,266.00)	(252,693.00)	(3,641,959.00)	-450.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,166,781.96	4,415,947.39	34,582,729.35	31,350,818.82	4,270,634.79	35,621,453.61	3.0%
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)			30,166,781.96	4,415,947.39	34,582,729.35	31,350,818.82	4,270,634.79	35,621,453.61	3.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,166,781.96	4,415,947.39	34,582,729.35	31,350,818.82	4,270,634.79	35,621,453.61	3.0%
2) Ending Balance, June 30 (E + F1e)			31,350,818.82	4,270,634.79	35,621,453.61	27,961,552.82	4,017,941.79	31,979,494.61	-10.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	272,328.48	0.00	272,328.48	272,827.00	0.00	272,827.00	0.2%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,270,634.79	4,270,634.79	0.00	4,017,941.79	4,017,941.79	-5.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,785,549.00	0.00	1,785,549.00	956,933.00	0.00	956,933.00	-46.4%
OPEB Commitments	0000	9760				956,933.00		956,933.00	
OPEB Commitments	0000	9760	1,785,549.00		1,785,549.00				
d) Assigned									
Other Assignments		9780	9,016,318.00	0.00	9,016,318.00	9,016,318.00	0.00	9,016,318.00	0.0%
One-Time Discretionary (Facilities Proj)	0000	9780				4,295,205.00		4,295,205.00	
LCAP - Textbooks	0000	9780				929,972.00		929,972.00	
2023 COPS Payment	0000	9780				2,962,179.00		2,962,179.00	
Early Education Expansion Grant	0000	9780				828,962.00		828,962.00	
One-Time Discretionary (Facilities Proj)	0000	9780	4,295,205.00		4,295,205.00				
LCAP-Textbooks	0000	9780	929,972.00		929,972.00				
2023 COPS Payment	0000	9780	2,962,179.00		2,962,179.00				
Early Education Expansion Grant	0000	9780	828,962.00		828,962.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,252,000.00	0.00	4,252,000.00	4,047,000.00	0.00	4,047,000.00	-4.8%
Unassigned/Unappropriated Amount		9790	15,994,623.34	0.00	15,994,623.34	13,638,474.82	0.00	13,638,474.82	-14.7%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	49,288,164.18	(7,028,558.10)	42,259,606.08				
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	30,000.00	0.00	30,000.00				
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	1,445.82	873.50	2,319.32				
4) Due from Grantor Government		9290	400,394.35	534,290.57	934,684.92				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	272,328.48	0.00	272,328.48				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			49,992,332.83	(6,493,394.03)	43,498,938.80				
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	276,696.42	93,296.29	369,992.71				
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			276,696.42	93,296.29	369,992.71				
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)			49,715,636.41	(6,586,690.32)	43,128,946.09				

			2019-20 Estimated Actuals			2020-21 Budget			
		Object Codes	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								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	69,582,079.00	0.00	69,582,079.00	65,444,689.00	0.00	65,444,689.00	-5.9%
Education Protection Account State Aid - Current Year		8012	15,281,366.00	0.00	15,281,366.00	11,534,087.00	0.00	11,534,087.00	-24.5%
State Aid - Prior Years		8019	30,809.00	0.00	30,809.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	178,589.00	0.00	178,589.00	178,589.00	0.00	178,589.00	0.0%
Timber Yield Tax		8022	73,041.00	0.00	73,041.00	86,465.00	0.00	86,465.00	18.4%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,973,243.00	0.00	14,973,243.00	15,178,266.00	0.00	15,178,266.00	1.4%
Unsecured Roll Taxes		8042	595,669.00	0.00	595,669.00	595,669.00	0.00	595,669.00	0.0%
Prior Years' Taxes		8043	316.00	0.00	316.00	316.00	0.00	316.00	0.0%
Supplemental Taxes		8044	8,597.00	0.00	8,597.00	8,597.00	0.00	8,597.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,849,374.00	0.00	2,849,374.00	2,849,374.00	0.00	2,849,374.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	114,173.00	0.00	114,173.00	114,173.00	0.00	114,173.00	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			103,687,256.00	0.00	103,687,256.00	95,990,225.00	0.00	95,990,225.00	-7.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(820,000.00)		(820,000.00)	0.00		0.00	-100.0%
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	(1,107,917.00)	0.00	(1,107,917.00)	(1,270,923.00)	0.00	(1,270,923.00)	14.7%
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			101,759,339.00	0.00	101,759,339.00	94,719,302.00	0.00	94,719,302.00	-6.9%
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	1,621,669.46	1,621,669.46	0.00	1,823,818.00	1,823,818.00	12.5%
Special Education Discretionary Grants		8182	0.00	113,742.53	113,742.53	0.00	187,773.00	187,773.00	65.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	13,424.46	0.00	13,424.46	13,424.00	0.00	13,424.00	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		4,910,174.58	4,910,174.58		3,900,000.00	3,900,000.00	-20.6%
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		662,277.82	662,277.82		507,400.00	507,400.00	-23.4%
Title III, Part A, Immigrant Student Program	4201	8290		8,884.00	8,884.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		287,560.82	287,560.82		218,493.00	218,493.00	-24.0%
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		972,343.00	972,343.00		320,864.00	320,864.00	-67.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		112,069.00	112,069.00		112,069.00	112,069.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	511,976.82	511,976.82	4,700,000.00	406,704.00	5,106,704.00	897.4%
TOTAL, FEDERAL REVENUE			13,424.46	9,200,698.03	9,214,122.49	4,713,424.00	7,477,121.00	12,190,545.00	32.3%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	361,800.00	0.00	361,800.00	361,800.00	0.00	361,800.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,606,448.74	491,200.00	2,097,648.74	1,391,900.00	491,200.00	1,883,100.00	-10.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,819,099.20	1,819,099.20		1,522,297.00	1,522,297.00	-16.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		512,611.40	512,611.40		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		49,416.00	49,416.00		45,000.00	45,000.00	-8.9%
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	873,733.00	5,124,400.11	5,998,133.11	0.00	4,359,285.00	4,359,285.00	-27.3%
TOTAL, OTHER STATE REVENUE			2,841,981.74	7,996,726.71	10,838,708.45	1,753,700.00	6,417,782.00	8,171,482.00	-24.6%

			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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Interest		8660	900,000.00	0.00	900,000.00	500,000.00	0.00	500,000.00	-44.4%
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	65,379.75	1,017,784.85	1,083,164.60	0.00	202,300.00	202,300.00	-81.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	765,399.41	113,740.37	879,139.78	135,000.00	0.00	135,000.00	-84.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,409,452.27	3,409,452.27		5,030,245.00	5,030,245.00	47.5%
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			1,735,779.16	4,540,977.49	6,276,756.65	640,000.00	5,232,545.00	5,872,545.00	-6.4%
TOTAL, REVENUES			106,350,524.36	21,738,402.23	128,088,926.59	101,826,426.00	19,127,448.00	120,953,874.00	-5.6%



			2019-20 Estimated Actuals			2020-21 Budget			
		Object Codes	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								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		35,364,719.94	5,123,974.48	40,488,694.42	33,949,689.00	5,518,175.00	39,467,864.00	-2.5%
Certificated Pupil Support Salaries	1200		1,644,168.35	1,743,272.58	3,387,440.93	1,757,077.00	1,863,507.00	3,620,584.00	6.9%
Certificated Supervisors' and Administrators' Salaries	1300		5,037,990.79	450,274.84	5,488,265.63	5,081,079.00	405,262.00	5,486,341.00	0.0%
Other Certificated Salaries	1900		57,142.71	91,623.00	148,765.71	49,335.00	91,623.00	140,958.00	-5.2%
TOTAL, CERTIFICATED SALARIES			42,104,021.79	7,409,144.90	49,513,166.69	40,837,180.00	7,878,567.00	48,715,747.00	-1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		674,213.34	3,728,848.77	4,403,062.11	392,085.00	3,821,661.00	4,213,746.00	-4.3%
Classified Support Salaries	2200		7,255,935.00	2,007,274.50	9,263,209.50	7,192,002.00	2,030,607.00	9,222,609.00	-0.4%
Classified Supervisors' and Administrators' Salaries	2300		1,156,005.81	259,870.44	1,415,876.25	1,193,857.00	260,010.00	1,453,867.00	2.7%
Clerical, Technical and Office Salaries	2400		4,488,651.40	317,017.03	4,805,668.43	4,437,412.00	252,943.00	4,690,355.00	-2.4%
Other Classified Salaries	2900		327,430.48	4,204.36	331,634.84	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			13,902,236.03	6,317,215.10	20,219,451.13	13,215,356.00	6,365,221.00	19,580,577.00	-3.2%
EMPLOYEE BENEFITS									
STRS	3101-3102		6,886,167.08	4,899,985.88	11,786,152.96	6,399,933.00	4,895,149.00	11,295,082.00	-4.2%
PERS	3201-3202		2,662,767.67	1,019,888.85	3,682,656.52	2,812,196.00	1,102,306.00	3,914,502.00	6.3%
OASDI/Medicare/Alternative	3301-3302		1,599,868.86	622,529.86	2,222,398.72	1,546,221.00	646,027.00	2,192,248.00	-1.4%
Health and Welfare Benefits	3401-3402		7,714,490.32	2,176,199.98	9,890,690.30	7,571,105.00	2,037,253.00	9,608,358.00	-2.9%
Unemployment Insurance	3501-3502		32,138.00	6,654.32	38,792.32	34,683.00	6,558.00	41,241.00	6.3%
Workers' Compensation	3601-3602		918,829.70	237,109.18	1,155,938.88	755,757.00	198,320.00	954,077.00	-17.5%
OPEB, Allocated	3701-3702		843,987.98	(1.06)	843,986.92	741,194.00	0.00	741,194.00	-12.2%
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			20,658,249.61	8,962,367.01	29,620,616.62	19,861,089.00	8,885,613.00	28,746,702.00	-3.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		772,279.24	511,571.62	1,283,850.86	765,000.00	491,200.00	1,256,200.00	-2.2%
Books and Other Reference Materials	4200		39,957.14	50,009.39	89,966.53	27,654.00	26,850.00	54,504.00	-39.4%
Materials and Supplies	4300		4,068,414.30	2,956,509.85	7,024,924.15	4,814,231.00	1,701,212.00	6,515,443.00	-7.3%
Noncapitalized Equipment	4400		1,248,572.47	876,390.09	2,124,962.56	672,204.00	195,699.00	867,903.00	-59.2%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,129,223.15	4,394,480.95	10,523,704.10	6,279,089.00	2,414,961.00	8,694,050.00	-17.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services	5100		353,959.80	1,150,773.74	1,504,733.54	299,607.00	750,773.00	1,050,380.00	-30.2%
Travel and Conferences	5200		254,507.03	484,626.48	739,133.51	143,403.00	301,425.00	444,828.00	-39.8%
Dues and Memberships	5300		26,227.42	0.00	26,227.42	17,343.00	0.00	17,343.00	-33.9%
Insurance	5400 - 5450		929,315.00	0.00	929,315.00	998,115.00	0.00	998,115.00	7.4%
Operations and Housekeeping Services	5500		3,375,552.90	0.00	3,375,552.90	3,477,924.00	0.00	3,477,924.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		627,412.84	276,192.52	903,605.36	557,054.00	274,913.00	831,967.00	-7.9%
Transfers of Direct Costs	5710		(153,734.41)	153,734.41	0.00	(87,915.00)	87,915.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(26,945.14)	327.00	(26,618.14)	(28,140.00)	327.00	(27,813.00)	4.5%
Professional/Consulting Services and Operating Expenditures	5800		3,062,191.02	2,150,682.44	5,212,873.46	3,014,427.00	2,255,944.00	5,270,371.00	1.1%
Communications	5900		443,714.36	16,313.38	460,027.74	394,949.00	15,994.00	410,943.00	-10.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,892,200.82	4,232,649.97	13,124,850.79	8,786,767.00	3,687,291.00	12,474,058.00	-5.0%

			2019-20 Estimated Actuals			2020-21 Budget			
		Object Codes	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								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	803,098.25	148,900.00	951,998.25	33,125.00	0.00	33,125.00	-96.5%
Buildings and Improvements of Buildings		6200	672,422.99	344,243.56	1,016,666.55	150,000.00	0.00	150,000.00	-85.2%
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	492,716.25	32,542.12	525,258.37	167,000.00	0.00	167,000.00	-68.2%
Equipment Replacement		6500	329,999.48	271,003.00	601,002.48	100,000.00	0.00	100,000.00	-83.4%
TOTAL, CAPITAL OUTLAY			2,298,236.97	796,688.68	3,094,925.65	450,125.00	0.00	450,125.00	-85.5%
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	422.00	0.00	422.00	422.00	0.00	422.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	3,507,544.00	3,507,544.00	0.00	5,370,080.00	5,370,080.00	53.1%
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	37,982.83	0.00	37,982.83	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	155,708.23	0.00	155,708.23	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			194,113.06	3,507,544.00	3,701,657.06	422.00	5,370,080.00	5,370,502.00	45.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(790,297.87)	790,297.87	0.00	(576,708.00)	576,708.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,130,290.34)	0.00	(1,130,290.34)	(1,009,359.00)	0.00	(1,009,359.00)	-10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,920,588.21)	790,297.87	(1,130,290.34)	(1,586,067.00)	576,708.00	(1,009,359.00)	-10.7%
TOTAL, EXPENDITURES									
			92,257,693.22	36,410,388.48	128,668,081.70	87,843,961.00	35,178,441.00	123,022,402.00	-4.4%

			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							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,962,179.37	0.00	2,962,179.37	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,962,179.37	0.00	2,962,179.37	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	1,215,167.00	0.00	1,215,167.00	1,458,398.00	0.00	1,458,398.00	20.0%
Other Authorized Interfund Transfers Out		7619	0.00	129,133.00	129,133.00	0.00	115,033.00	115,033.00	-10.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,215,167.00	129,133.00	1,344,300.00	1,458,398.00	115,033.00	1,573,431.00	17.0%
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	(14,655,806.65)	14,655,806.65	0.00	(15,913,333.00)	15,913,333.00	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			(14,655,806.65)	14,655,806.65	0.00	(15,913,333.00)	15,913,333.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(12,908,794.28)	14,526,673.65	1,617,879.37	(17,371,731.00)	15,798,300.00	(1,573,431.00)	-197.3%

			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							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	101,759,339.00	0.00	101,759,339.00	94,719,302.00	0.00	94,719,302.00	-6.9%
2) Federal Revenue		8100-8299	13,424.46	9,200,698.03	9,214,122.49	4,713,424.00	7,477,121.00	12,190,545.00	32.3%
3) Other State Revenue		8300-8599	2,841,981.74	7,996,726.71	10,838,708.45	1,753,700.00	6,417,782.00	8,171,482.00	-24.6%
4) Other Local Revenue		8600-8799	1,735,779.16	4,540,977.49	6,276,756.65	640,000.00	5,232,545.00	5,872,545.00	-6.4%
5) TOTAL, REVENUES			106,350,524.36	21,738,402.23	128,088,926.59	101,826,426.00	19,127,448.00	120,953,874.00	-5.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		51,850,290.13	19,519,383.16	71,369,673.29	50,032,987.00	18,043,347.00	68,076,334.00	-4.6%
2) Instruction - Related Services	2000-2999		10,351,628.04	2,752,752.11	13,104,380.15	9,887,418.00	2,741,303.00	12,628,721.00	-3.6%
3) Pupil Services	3000-3999		10,693,425.47	5,117,832.63	15,811,258.10	9,797,854.00	4,589,789.00	14,387,643.00	-9.0%
4) Ancillary Services	4000-4999		877,724.96	4,777.00	882,501.96	771,965.00	4,777.00	776,742.00	-12.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		39,477.92	0.00	39,477.92	36,517.00	0.00	36,517.00	-7.5%
7) General Administration	7000-7999		6,926,596.33	827,384.87	7,753,981.20	7,278,795.00	613,720.00	7,892,515.00	1.8%
8) Plant Services	8000-8999		11,324,437.31	4,680,714.71	16,005,152.02	10,038,003.00	3,815,425.00	13,853,428.00	-13.4%
9) Other Outgo	9000-9999	Except 7600-7699	194,113.06	3,507,544.00	3,701,657.06	422.00	5,370,080.00	5,370,502.00	45.1%
10) TOTAL, EXPENDITURES			92,257,693.22	36,410,388.48	128,668,081.70	87,843,961.00	35,178,441.00	123,022,402.00	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			14,092,831.14	(14,671,986.25)	(579,155.11)	13,982,465.00	(16,050,993.00)	(2,068,528.00)	257.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		2,962,179.37	0.00	2,962,179.37	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		1,215,167.00	129,133.00	1,344,300.00	1,458,398.00	115,033.00	1,573,431.00	17.0%
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		(14,655,806.65)	14,655,806.65	0.00	(15,913,333.00)	15,913,333.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,908,794.28)	14,526,673.65	1,617,879.37	(17,371,731.00)	15,798,300.00	(1,573,431.00)	-197.3%

			2019-20 Estimated Actuals			2020-21 Budget			
		Object Codes	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	Function Codes								
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,184,036.86	(145,312.60)	1,038,724.26	(3,389,266.00)	(252,693.00)	(3,641,959.00)	-450.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,166,781.96	4,415,947.39	34,582,729.35	31,350,818.82	4,270,634.79	35,621,453.61	3.0%
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)			30,166,781.96	4,415,947.39	34,582,729.35	31,350,818.82	4,270,634.79	35,621,453.61	3.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,166,781.96	4,415,947.39	34,582,729.35	31,350,818.82	4,270,634.79	35,621,453.61	3.0%
2) Ending Balance, June 30 (E + F1e)			31,350,818.82	4,270,634.79	35,621,453.61	27,961,552.82	4,017,941.79	31,979,494.61	-10.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	272,328.48	0.00	272,328.48	272,827.00	0.00	272,827.00	0.2%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,270,634.79	4,270,634.79	0.00	4,017,941.79	4,017,941.79	-5.9%
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	1,785,549.00	0.00	1,785,549.00	956,933.00	0.00	956,933.00	-46.4%
OPEB Commitments	0000	9760				956,933.00		956,933.00	
OPEB Commitments	0000	9760	1,785,549.00		1,785,549.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	9,016,318.00	0.00	9,016,318.00	9,016,318.00	0.00	9,016,318.00	0.0%
One-Time Discretionary (Facilities Proj)	0000	9780				4,295,205.00		4,295,205.00	
LCAP - Textbooks	0000	9780				929,972.00		929,972.00	
2023 COPS Payment	0000	9780				2,962,179.00		2,962,179.00	
Early Education Expansion Grant	0000	9780				828,962.00		828,962.00	
One-Time Discretionary (Facilities Proj)	0000	9780	4,295,205.00		4,295,205.00				
LCAP-Textbooks	0000	9780	929,972.00		929,972.00				
2023 COPS Payment	0000	9780	2,962,179.00		2,962,179.00				
Early Education Expansion Grant	0000	9780	828,962.00		828,962.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,252,000.00	0.00	4,252,000.00	4,047,000.00	0.00	4,047,000.00	-4.8%
Unassigned/Unappropriated Amount		9790	15,994,623.34	0.00	15,994,623.34	13,638,474.82	0.00	13,638,474.82	-14.7%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	382,444.72	354,032.72
6300	Lottery: Instructional Materials	2,422,233.61	2,422,233.61
6512	Special Ed: Mental Health Services	685,608.51	685,608.51
7388	SB 117 COVID-19 LEA Response Funds	81,416.40	81,416.40
9010	Other Restricted Local	698,931.55	474,650.55
Total, Restricted Balance		4,270,634.79	4,017,941.79

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,843,860.00	3,518,123.00	-8.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	240,913.72	221,229.00	-8.2%
4) Other Local Revenue		8600-8799	60,609.97	24,000.00	-60.4%
5) TOTAL, REVENUES			4,145,383.69	3,763,352.00	-9.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,919,999.12	1,845,552.00	-3.9%
2) Classified Salaries		2000-2999	176,545.64	155,064.00	-12.2%
3) Employee Benefits		3000-3999	836,557.92	788,073.00	-5.8%
4) Books and Supplies		4000-4999	269,630.34	214,230.00	-20.5%
5) Services and Other Operating Expenditures		5000-5999	210,941.52	203,651.00	-3.5%
6) Capital Outlay		6000-6999	274,155.00	144,000.00	-47.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	673,130.01	587,341.00	-12.7%
9) TOTAL, EXPENDITURES			4,360,959.55	3,937,911.00	-9.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(215,575.86)	(174,559.00)	-19.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	129,133.00	115,033.00	-10.9%
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			129,133.00	115,033.00	-10.9%

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>			(86,442.86)	(59,526.00)	-31.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,065,176.71	978,733.85	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,065,176.71	978,733.85	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,065,176.71	978,733.85	-8.1%
2) Ending Balance, June 30 (E + F1e)			978,733.85	919,207.85	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	109,754.13	109,754.13	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	868,979.72	809,453.72	-6.9%
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	1,896,242.57		
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	8,459.86		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,904,702.43		
<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	211,464.39		
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			211,464.39		
<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)			1,693,238.04		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	2,427,760.00	2,286,907.00	-5.8%
Education Protection Account State Aid - Current Year		8012	797,292.00	519,121.00	-34.9%
State Aid - Prior Years		8019	(28,758.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	647,566.00	712,095.00	10.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,843,860.00	3,518,123.00	-8.5%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,793.00	13,400.00	-2.8%
Lottery - Unrestricted and Instructional Materials		8560	89,879.72	77,100.00	-14.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	137,241.00	130,729.00	-4.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>240,913.72</b>	<b>221,229.00</b>	<b>-8.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	34,591.29	20,000.00	-42.2%
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%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	15,093.38	4,000.00	-73.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	10,925.30	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			60,609.97	24,000.00	-60.4%
<b>TOTAL, REVENUES</b>			4,145,383.69	3,763,352.00	-9.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,658,150.19	1,585,023.00	-4.4%
Certificated Pupil Support Salaries		1200	72,974.85	71,655.00	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	188,874.08	188,874.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,919,999.12	1,845,552.00	-3.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	185.00	0.00	-100.0%
Classified Support Salaries		2200	62,414.49	42,395.00	-32.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	113,946.15	112,669.00	-1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			176,545.64	155,064.00	-12.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	433,671.66	418,114.00	-3.6%
PERS		3201-3202	53,581.76	46,960.00	-12.4%
OASDI/Medicare/Alternative		3301-3302	46,380.04	37,463.00	-19.2%
Health and Welfare Benefits		3401-3402	267,300.98	256,880.00	-3.9%
Unemployment Insurance		3501-3502	940.48	906.00	-3.7%
Workers' Compensation		3601-3602	34,683.00	27,750.00	-20.0%
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			836,557.92	788,073.00	-5.8%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	90,456.00	87,756.00	-3.0%
Books and Other Reference Materials		4200	150.00	150.00	0.0%
Materials and Supplies		4300	130,451.34	77,751.00	-40.4%
Noncapitalized Equipment		4400	48,573.00	48,573.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			269,630.34	214,230.00	-20.5%

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	41,410.10	38,410.00	-7.2%
Dues and Memberships		5300	6,340.00	6,340.00	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	40,814.00	40,814.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,637.94	5,861.00	-32.1%
Professional/Consulting Services and Operating Expenditures		5800	110,745.14	109,232.00	-1.4%
Communications		5900	2,994.34	2,994.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>210,941.52</b>	<b>203,651.00</b>	<b>-3.5%</b>
<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	274,155.00	144,000.00	-47.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>274,155.00</b>	<b>144,000.00</b>	<b>-47.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	673,130.01	587,341.00	-12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			673,130.01	587,341.00	-12.7%
TOTAL, EXPENDITURES			4,360,959.55	3,937,911.00	-9.7%

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	129,133.00	115,033.00	-10.9%
(a) TOTAL, INTERFUND TRANSFERS IN			129,133.00	115,033.00	-10.9%
<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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			129,133.00	115,033.00	-10.9%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,843,860.00	3,518,123.00	-8.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	240,913.72	221,229.00	-8.2%
4) Other Local Revenue		8600-8799	60,609.97	24,000.00	-60.4%
5) TOTAL, REVENUES			4,145,383.69	3,763,352.00	-9.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,758,179.48	2,616,661.00	-5.1%
2) Instruction - Related Services	2000-2999		387,937.31	357,088.00	-8.0%
3) Pupil Services	3000-3999		166,779.48	157,937.00	-5.3%
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		673,130.01	587,341.00	-12.7%
8) Plant Services	8000-8999		374,933.27	218,884.00	-41.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,360,959.55	3,937,911.00	-9.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(215,575.86)	(174,559.00)	-19.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	129,133.00	115,033.00	-10.9%
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			129,133.00	115,033.00	-10.9%

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>			(86,442.86)	(59,526.00)	-31.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,065,176.71	978,733.85	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,065,176.71	978,733.85	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,065,176.71	978,733.85	-8.1%
2) Ending Balance, June 30 (E + F1e)			978,733.85	919,207.85	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	109,754.13	109,754.13	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	868,979.72	809,453.72	-6.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	109,754.13	109,754.13
Total, Restricted Balance		109,754.13	109,754.13

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	78,644.00	73,919.00	-6.0%
3) Other State Revenue		8300-8599	2,758,469.00	2,437,489.00	-11.6%
4) Other Local Revenue		8600-8799	17,316.64	15,000.00	-13.4%
5) TOTAL, REVENUES			2,854,429.64	2,526,408.00	-11.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	802,565.00	785,697.00	-2.1%
2) Classified Salaries		2000-2999	775,593.00	787,019.00	1.5%
3) Employee Benefits		3000-3999	594,556.00	574,056.00	-3.4%
4) Books and Supplies		4000-4999	393,060.64	148,086.00	-62.3%
5) Services and Other Operating Expenditures		5000-5999	102,874.00	62,694.00	-39.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	174,015.00	153,856.00	-11.6%
9) TOTAL, EXPENDITURES			2,842,663.64	2,511,408.00	-11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,766.00	15,000.00	27.5%
<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>			11,766.00	15,000.00	27.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	415,751.90	427,517.90	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			415,751.90	427,517.90	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			415,751.90	427,517.90	2.8%
2) Ending Balance, June 30 (E + F1e)			427,517.90	442,517.90	3.5%
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	408,815.07	423,815.07	3.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,702.83	18,702.83	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	847,390.40		
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			847,390.40		
<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	765.23		
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			765.23		
<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)			846,625.17		

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	78,644.00	73,919.00	-6.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>78,644.00</b>	<b>73,919.00</b>	<b>-6.0%</b>
<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	2,599,731.00	2,390,751.00	-8.0%
All Other State Revenue	All Other	8590	158,738.00	46,738.00	-70.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,758,469.00</b>	<b>2,437,489.00</b>	<b>-11.6%</b>
<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	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	790.00	0.00	-100.0%
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	1,526.64	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>17,316.64</b>	<b>15,000.00</b>	<b>-13.4%</b>
<b>TOTAL, REVENUES</b>			<b>2,854,429.64</b>	<b>2,526,408.00</b>	<b>-11.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	633,243.00	617,408.00	-2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	168,289.00	168,289.00	0.0%
Other Certificated Salaries		1900	1,033.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			802,565.00	785,697.00	-2.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	652,508.00	661,210.00	1.3%
Classified Support Salaries		2200	18,273.00	19,737.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,812.00	106,072.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			775,593.00	787,019.00	1.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	134,594.00	125,154.00	-7.0%
PERS		3201-3202	161,597.00	169,205.00	4.7%
OASDI/Medicare/Alternative		3301-3302	93,839.00	86,113.00	-8.2%
Health and Welfare Benefits		3401-3402	175,659.00	170,767.00	-2.8%
Unemployment Insurance		3501-3502	777.00	744.00	-4.2%
Workers' Compensation		3601-3602	27,505.00	22,073.00	-19.7%
OPEB, Allocated		3701-3702	585.00	0.00	-100.0%
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			594,556.00	574,056.00	-3.4%
<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	353,571.48	123,086.00	-65.2%
Noncapitalized Equipment		4400	39,489.16	25,000.00	-36.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			393,060.64	148,086.00	-62.3%



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	31,654.00	1,654.00	-94.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	180.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,439.00	17,439.00	-36.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,006.00	5,006.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,852.00	35,852.00	0.0%
Communications		5900	2,743.00	2,743.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>102,874.00</b>	<b>62,694.00</b>	<b>-39.1%</b>
<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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	174,015.00	153,856.00	-11.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>174,015.00</b>	<b>153,856.00</b>	<b>-11.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,842,663.64</b>	<b>2,511,408.00</b>	<b>-11.7%</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		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	78,644.00	73,919.00	-6.0%
3) Other State Revenue		8300-8599	2,758,469.00	2,437,489.00	-11.6%
4) Other Local Revenue		8600-8799	17,316.64	15,000.00	-13.4%
5) TOTAL, REVENUES			2,854,429.64	2,526,408.00	-11.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,183,298.80	1,891,622.00	-13.4%
2) Instruction - Related Services	2000-2999		415,925.84	404,656.00	-2.7%
3) Pupil Services	3000-3999		30,799.00	32,829.00	6.6%
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		174,015.00	153,856.00	-11.6%
8) Plant Services	8000-8999		38,625.00	28,445.00	-26.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,842,663.64	2,511,408.00	-11.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,766.00	15,000.00	27.5%
<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>			11,766.00	15,000.00	27.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	415,751.90	427,517.90	2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			415,751.90	427,517.90	2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			415,751.90	427,517.90	2.8%
2) Ending Balance, June 30 (E + F1e)			427,517.90	442,517.90	3.5%
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	408,815.07	423,815.07	3.7%
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	18,702.83	18,702.83	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	387,829.80	402,829.80
9010	Other Restricted Local	20,985.27	20,985.27
Total, Restricted Balance		408,815.07	423,815.07

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	5,925,012.67	4,333,470.00	-26.9%
3) Other State Revenue		8300-8599	360,696.68	172,852.00	-52.1%
4) Other Local Revenue		8600-8799	65,720.24	6,000.00	-90.9%
5) TOTAL, REVENUES			6,351,429.59	4,512,322.00	-29.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,745,761.04	2,368,476.00	-13.7%
3) Employee Benefits		3000-3999	1,409,213.59	764,052.00	-45.8%
4) Books and Supplies		4000-4999	2,727,527.24	2,311,196.00	-15.3%
5) Services and Other Operating Expenditures		5000-5999	277,013.81	222,261.00	-19.8%
6) Capital Outlay		6000-6999	147,605.52	30,000.00	-79.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	283,145.33	268,162.00	-5.3%
9) TOTAL, EXPENDITURES			7,590,266.53	5,964,147.00	-21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,238,836.94)	(1,451,825.00)	17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,215,167.00	1,458,398.00	20.0%
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			1,215,167.00	1,458,398.00	20.0%

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>			(23,669.94)	6,573.00	-127.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,144,912.38	1,121,242.44	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,144,912.38	1,121,242.44	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,144,912.38	1,121,242.44	-2.1%
2) Ending Balance, June 30 (E + F1e)			1,121,242.44	1,127,815.44	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,240.00	0.00	-100.0%
Stores		9712	243,269.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	876,732.45	1,127,815.44	28.6%
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	(873,208.06)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,240.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	165.40		
4) Due from Grantor Government		9290	1,511,391.98		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	243,269.99		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			882,859.31		
<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	11,022.28		
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			11,022.28		
<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)			871,837.03		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,865,107.25	4,333,470.00	-26.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	59,905.42	0.00	-100.0%
TOTAL, FEDERAL REVENUE			5,925,012.67	4,333,470.00	-26.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	356,050.68	168,206.00	-52.8%
All Other State Revenue		8590	4,646.00	4,646.00	0.0%
TOTAL, OTHER STATE REVENUE			360,696.68	172,852.00	-52.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	57,992.52	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	4,896.25	6,000.00	22.5%
Other Local Revenue					
All Other Local Revenue		8699	2,831.47	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			65,720.24	6,000.00	-90.9%
TOTAL, REVENUES			6,351,429.59	4,512,322.00	-29.0%

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	2,364,804.04	1,994,903.00	-15.6%
Classified Supervisors' and Administrators' Salaries		2300	216,159.00	247,538.00	14.5%
Clerical, Technical and Office Salaries		2400	163,365.25	126,035.00	-22.9%
Other Classified Salaries		2900	1,432.75	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,745,761.04	2,368,476.00	-13.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	19,955.00	757,527.00	3696.2%
PERS		3201-3202	463,396.00	4,353.00	-99.1%
OASDI/Medicare/Alternative		3301-3302	207,561.00	1,763.00	-99.2%
Health and Welfare Benefits		3401-3402	666,321.59	0.00	-100.0%
Unemployment Insurance		3501-3502	1,365.00	12.00	-99.1%
Workers' Compensation		3601-3602	50,615.00	397.00	-99.2%
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			1,409,213.59	764,052.00	-45.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	222,174.89	460,800.00	107.4%
Noncapitalized Equipment		4400	68,400.00	25,000.00	-63.5%
Food		4700	2,436,952.35	1,825,396.00	-25.1%
TOTAL, BOOKS AND SUPPLIES			2,727,527.24	2,311,196.00	-15.3%

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	16,057.00	5,000.00	-68.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,284.00	3,284.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	118,481.00	103,481.00	-12.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,919.20	16,946.00	31.2%
Professional/Consulting Services and Operating Expenditures		5800	125,601.61	93,050.00	-25.9%
Communications		5900	671.00	500.00	-25.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			277,013.81	222,261.00	-19.8%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	147,605.52	30,000.00	-79.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			147,605.52	30,000.00	-79.7%
<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	283,145.33	268,162.00	-5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			283,145.33	268,162.00	-5.3%
TOTAL, EXPENDITURES			7,590,266.53	5,964,147.00	-21.4%

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	1,215,167.00	1,458,398.00	20.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,215,167.00	1,458,398.00	20.0%
<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 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)			1,215,167.00	1,458,398.00	20.0%

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	5,925,012.67	4,333,470.00	-26.9%
3) Other State Revenue		8300-8599	360,696.68	172,852.00	-52.1%
4) Other Local Revenue		8600-8799	65,720.24	6,000.00	-90.9%
5) TOTAL, REVENUES			6,351,429.59	4,512,322.00	-29.0%
<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		7,303,837.20	5,692,701.00	-22.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		283,145.33	268,162.00	-5.3%
8) Plant Services	8000-8999		3,284.00	3,284.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,590,266.53	5,964,147.00	-21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,238,836.94)	(1,451,825.00)	17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,215,167.00	1,458,398.00	20.0%
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			1,215,167.00	1,458,398.00	20.0%

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>			(23,669.94)	6,573.00	-127.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,144,912.38	1,121,242.44	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,144,912.38	1,121,242.44	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,144,912.38	1,121,242.44	-2.1%
2) Ending Balance, June 30 (E + F1e)			1,121,242.44	1,127,815.44	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,240.00	0.00	-100.0%
Stores		9712	243,269.99	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	876,732.45	1,127,815.44	28.6%
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%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	869,584.20	1,114,094.19
5330	Child Nutrition: Summer Food Service Program Operations	7,148.25	13,721.25
Total, Restricted Balance		876,732.45	1,127,815.44

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	820,000.00	0.00	-100.0%
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	30,236.96	20,000.00	-33.9%
5) TOTAL, REVENUES			850,236.96	20,000.00	-97.6%
<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	1,142,224.27	0.00	-100.0%
6) Capital Outlay		6000-6999	524,418.32	0.00	-100.0%
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			1,666,642.59	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(816,405.63)	20,000.00	-102.4%
<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>			(816,405.63)	20,000.00	-102.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,792,133.53	975,727.90	-45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,792,133.53	975,727.90	-45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,792,133.53	975,727.90	-45.6%
2) Ending Balance, June 30 (E + F1e)			975,727.90	995,727.90	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	975,727.90	995,727.90	2.0%
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	1,993,387.33		
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			1,993,387.33		
<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	105.42		
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			105.42		
<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)			1,993,281.91		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	820,000.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			820,000.00	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,236.96	20,000.00	-33.9%
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			30,236.96	20,000.00	-33.9%
TOTAL, REVENUES			850,236.96	20,000.00	-97.6%

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%
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>					
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,082,324.27	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,900.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,142,224.27	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	342,250.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	182,168.32	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			524,418.32	0.00	-100.0%
<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%
TOTAL, EXPENDITURES			1,666,642.59	0.00	-100.0%

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>					
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	820,000.00	0.00	-100.0%
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	30,236.96	20,000.00	-33.9%
5) TOTAL, REVENUES			850,236.96	20,000.00	-97.6%
<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		1,666,642.59	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,666,642.59	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(816,405.63)	20,000.00	-102.4%
<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>			(816,405.63)	20,000.00	-102.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,792,133.53	975,727.90	-45.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,792,133.53	975,727.90	-45.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,792,133.53	975,727.90	-45.6%
2) Ending Balance, June 30 (E + F1e)			975,727.90	995,727.90	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	975,727.90	995,727.90	2.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<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	2,962,179.37	0.00	-100.0%
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			(2,962,179.37)	0.00	-100.0%

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>			(2,962,179.37)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,962,179.37	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,962,179.37	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,962,179.37	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest			0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	2,962,179.37	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,962,179.37	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(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%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(2,962,179.37)	0.00	-100.0%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<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	2,962,179.37	0.00	-100.0%
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			(2,962,179.37)	0.00	-100.0%

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>			(2,962,179.37)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,962,179.37	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,962,179.37	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,962,179.37	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

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	183,018.59	90,000.00	-50.8%
5) TOTAL, REVENUES			183,018.59	90,000.00	-50.8%
<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	35,730.00	0.00	-100.0%
6) Capital Outlay		6000-6999	651,068.75	12,119,897.00	1761.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			686,798.75	12,119,897.00	1664.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(503,780.16)	(12,029,897.00)	2287.9%
<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	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>			(503,780.16)	(12,029,897.00)	2287.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,623,676.81	12,119,896.65	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,623,676.81	12,119,896.65	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,623,676.81	12,119,896.65	-4.0%
2) Ending Balance, June 30 (E + F1e)			12,119,896.65	89,999.65	-99.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,119,896.65	89,999.65	-99.3%
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	12,687,552.15		
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			12,687,552.15		
<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)			12,687,552.15		

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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	183,018.59	90,000.00	-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			183,018.59	90,000.00	-50.8%
TOTAL, REVENUES			183,018.59	90,000.00	-50.8%

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	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>					
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	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	55.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	35,675.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			35,730.00	0.00	-100.0%
<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	651,068.75	12,119,897.00	1761.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			651,068.75	12,119,897.00	1761.5%
<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	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			686,798.75	12,119,897.00	1664.7%

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	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)			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	183,018.59	90,000.00	-50.8%
5) TOTAL, REVENUES			183,018.59	90,000.00	-50.8%
<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		686,798.75	12,119,897.00	1664.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			686,798.75	12,119,897.00	1664.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(503,780.16)	(12,029,897.00)	2287.9%
<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	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>			(503,780.16)	(12,029,897.00)	2287.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,623,676.81	12,119,896.65	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,623,676.81	12,119,896.65	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,623,676.81	12,119,896.65	-4.0%
2) Ending Balance, June 30 (E + F1e)			12,119,896.65	89,999.65	-99.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,119,896.65	89,999.65	-99.3%
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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	12,119,896.65	89,999.65
Total, Restricted Balance		12,119,896.65	89,999.65

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	1,819,758.98	850,000.00	-53.3%
5) TOTAL, REVENUES			1,819,758.98	850,000.00	-53.3%
<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	34,714.01	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	33,586.12	0.00	-100.0%
6) Capital Outlay		6000-6999	3,852,088.07	0.00	-100.0%
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			3,920,388.20	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,100,629.22)	850,000.00	-140.5%
<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>			(2,100,629.22)	850,000.00	-140.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,801,989.48	2,701,360.26	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,801,989.48	2,701,360.26	-43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,801,989.48	2,701,360.26	-43.7%
2) Ending Balance, June 30 (E + F1e)			2,701,360.26	3,551,360.26	31.5%
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	2,701,360.26	3,551,360.26	31.5%
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	5,291,911.64		
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	893.73		
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			5,292,805.37		
<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)			5,292,805.37		

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	113,576.53	50,000.00	-56.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,706,182.45	800,000.00	-53.1%
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			1,819,758.98	850,000.00	-53.3%
TOTAL, REVENUES			1,819,758.98	850,000.00	-53.3%



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	11,777.09	0.00	-100.0%
Noncapitalized Equipment		4400	22,936.92	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			34,714.01	0.00	-100.0%

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	2,120.00	0.00	-100.0%
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	31,466.12	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,586.12	0.00	-100.0%
<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	3,852,088.07	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,852,088.07	0.00	-100.0%
<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			3,920,388.20	0.00	-100.0%

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	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>					
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)			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	1,819,758.98	850,000.00	-53.3%
5) TOTAL, REVENUES			1,819,758.98	850,000.00	-53.3%
<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		26,867.50	0.00	-100.0%
8) Plant Services	8000-8999		3,888,975.70	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,545.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,920,388.20	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,100,629.22)	850,000.00	-140.5%
<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>			(2,100,629.22)	850,000.00	-140.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,801,989.48	2,701,360.26	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,801,989.48	2,701,360.26	-43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,801,989.48	2,701,360.26	-43.7%
2) Ending Balance, June 30 (E + F1e)			2,701,360.26	3,551,360.26	31.5%
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	2,701,360.26	3,551,360.26	31.5%
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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	2,701,360.26	3,551,360.26
Total, Restricted Balance		2,701,360.26	3,551,360.26

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	2,672.00	2,500.00	-6.4%
5) TOTAL, REVENUES			2,672.00	2,500.00	-6.4%
<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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,672.00	2,500.00	-6.4%
<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>			2,672.00	2,500.00	-6.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,928.27	153,600.27	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,928.27	153,600.27	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,928.27	153,600.27	1.8%
2) Ending Balance, June 30 (E + F1e)			153,600.27	156,100.27	1.6%
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	153,600.27	156,100.27	1.6%
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	154,164.99		
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			154,164.99		
<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)			154,164.99		

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>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,672.00	2,500.00	-6.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,672.00	2,500.00	-6.4%
TOTAL, REVENUES			2,672.00	2,500.00	-6.4%

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	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>					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<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 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%
(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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,672.00	2,500.00	-6.4%
5) TOTAL, REVENUES			2,672.00	2,500.00	-6.4%
<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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,672.00	2,500.00	-6.4%
<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>			2,672.00	2,500.00	-6.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,928.27	153,600.27	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,928.27	153,600.27	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,928.27	153,600.27	1.8%
2) Ending Balance, June 30 (E + F1e)			153,600.27	156,100.27	1.6%
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	153,600.27	156,100.27	1.6%
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%



<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
7710	State School Facilities Projects	153,600.27	156,100.27
Total, Restricted Balance		153,600.27	156,100.27

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	2,150,838.00	2,224,638.00	3.4%
5) TOTAL, REVENUES			2,150,838.00	2,224,638.00	3.4%
<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	2,150,838.00	2,224,638.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,150,838.00	2,224,638.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,885,369.67	4,885,369.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,885,369.67	4,885,369.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,885,369.67	4,885,369.67	0.0%
2) Ending Balance, June 30 (E + F1e)			4,885,369.67	4,885,369.67	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	4,885,369.67	4,885,369.67	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	5,012,279.51		
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			5,012,279.51		
<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)			5,012,279.51		

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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,124,535.18	2,224,638.00	4.7%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.03	0.00	-100.0%
Supplemental Taxes		8614	100.72	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	26,202.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,150,838.00	2,224,638.00	3.4%
<b>TOTAL, REVENUES</b>			2,150,838.00	2,224,638.00	3.4%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,190,838.00	1,144,638.00	-3.9%
Other Debt Service - Principal		7439	960,000.00	1,080,000.00	12.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,150,838.00	2,224,638.00	3.4%
TOTAL, EXPENDITURES			2,150,838.00	2,224,638.00	3.4%

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,150,838.00	2,224,638.00	3.4%
5) TOTAL, REVENUES			2,150,838.00	2,224,638.00	3.4%
<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	2,150,838.00	2,224,638.00	3.4%
10) TOTAL, EXPENDITURES			2,150,838.00	2,224,638.00	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,885,369.67	4,885,369.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,885,369.67	4,885,369.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,885,369.67	4,885,369.67	0.0%
2) Ending Balance, June 30 (E + F1e)			4,885,369.67	4,885,369.67	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	4,885,369.67	4,885,369.67	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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	4,885,369.67	4,885,369.67
Total, Restricted Balance		4,885,369.67	4,885,369.67

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	2,134,150.00	4,368,231.00	104.7%
5) TOTAL, REVENUES			2,134,150.00	4,368,231.00	104.7%
<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	2,134,150.00	4,590,231.00	115.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,134,150.00	4,590,231.00	115.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(222,000.00)	New
<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>			0.00	(222,000.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,971,104.87	2,971,104.87	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,971,104.87	2,971,104.87	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,971,104.87	2,971,104.87	0.0%
2) Ending Balance, June 30 (E + F1e)			2,971,104.87	2,749,104.87	-7.5%
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	2,971,104.87	2,749,104.87	-7.5%
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	3,492,649.64		
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			3,492,649.64		
<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)			3,492,649.64		

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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,119,140.51	4,368,231.00	106.1%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	109.53	0.00	-100.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	14,899.96	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,134,150.00	4,368,231.00	104.7%
<b>TOTAL, REVENUES</b>			2,134,150.00	4,368,231.00	104.7%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,014,150.00	2,365,231.00	133.2%
Other Debt Service - Principal		7439	1,120,000.00	2,225,000.00	98.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,134,150.00	4,590,231.00	115.1%
TOTAL, EXPENDITURES			2,134,150.00	4,590,231.00	115.1%

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>					
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<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	2,134,150.00	4,368,231.00	104.7%
5) TOTAL, REVENUES			2,134,150.00	4,368,231.00	104.7%
<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	2,134,150.00	4,590,231.00	115.1%
10) TOTAL, EXPENDITURES			2,134,150.00	4,590,231.00	115.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	(222,000.00)	New
<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>			0.00	(222,000.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,971,104.87	2,971,104.87	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,971,104.87	2,971,104.87	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,971,104.87	2,971,104.87	0.0%
2) Ending Balance, June 30 (E + F1e)			2,971,104.87	2,749,104.87	-7.5%
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	2,971,104.87	2,749,104.87	-7.5%
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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	2,971,104.87	2,749,104.87
Total, Restricted Balance		2,971,104.87	2,749,104.87

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	7,044.46	20,000.00	183.9%
5) TOTAL, REVENUES			7,044.46	20,000.00	183.9%
<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	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,722.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,722.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			322.46	20,000.00	6102.3%
<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>			322.46	20,000.00	6102.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,156,222.35	1,156,544.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,156,222.35	1,156,544.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,156,222.35	1,156,544.81	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,156,544.81	1,176,544.81	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,156,544.81	1,176,544.81	1.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,174,720.35		
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			1,174,720.35		
<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)			1,174,720.35		

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%
<b>TOTAL, OTHER STATE REVENUE</b>			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	7,044.46	20,000.00	183.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,044.46	20,000.00	183.9%
<b>TOTAL, REVENUES</b>			7,044.46	20,000.00	183.9%



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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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 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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<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	6,722.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,722.00	0.00	-100.0%
TOTAL, EXPENSES			6,722.00	0.00	-100.0%

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	7,044.46	20,000.00	183.9%
5) TOTAL, REVENUES			7,044.46	20,000.00	183.9%
<b>B. EXPENSES (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	6,722.00	0.00	-100.0%
10) TOTAL, EXPENSES			6,722.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			322.46	20,000.00	6102.3%
<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>			322.46	20,000.00	6102.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,156,222.35	1,156,544.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,156,222.35	1,156,544.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,156,222.35	1,156,544.81	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,156,544.81	1,176,544.81	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,156,544.81	1,176,544.81	1.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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)	9,147.23	9,147.23	9,147.23	9,147.23	9,147.23	9,147.23
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9,147.23	9,147.23	9,147.23	9,147.23	9,147.23	9,147.23
<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						
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>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,147.23	9,147.23	9,147.23	9,147.23	9,147.23	9,147.23
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. 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						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School 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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	373.18	373.18	373.18	373.18	373.18	373.18
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School 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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	373.18	373.18	373.18	373.18	373.18	373.18
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	373.18	373.18	373.18	373.18	373.18	373.18

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			29,363,125.00	38,083,266.00	31,123,847.00	34,134,236.00	33,774,144.00	33,637,513.00	39,646,110.00	42,110,082.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,848,939.00	3,848,939.00	6,928,090.00	6,928,090.00	6,928,090.00	6,928,090.00	6,928,090.00	6,928,090.00
Property Taxes	8020-8079		10,451.00				707.00	7,631,437.00	2,155,271.00	12,851.00
Miscellaneous Funds	8080-8099			(69,069.00)	(138,138.00)	(92,092.00)	(92,092.00)	(92,092.00)	(92,092.00)	(92,092.00)
Federal Revenue	8100-8299		79,100.00	6,553.00	4,809,164.00	1,011,426.00	92,062.00	298,175.00	986,152.00	201,884.00
Other State Revenue	8300-8599		559,701.00	29,667.00	1,035,863.00	63,644.00	980,536.00	504,870.00	1,702,664.00	39.00
Other Local Revenue	8600-8799		258,601.00	11,904.00	206,670.00	385,872.00	1,334,245.00	354,403.00	105,387.00	1,479,877.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,756,792.00	3,827,994.00	12,841,649.00	8,296,940.00	9,243,548.00	15,624,883.00	11,785,472.00	8,530,649.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		566,617.00	4,079,809.00	4,326,419.00	4,132,305.00	4,225,294.00	4,215,157.00	4,108,988.00	4,302,213.00
Classified Salaries	2000-2999		532,901.00	1,746,173.00	1,701,388.00	1,707,899.00	1,752,005.00	1,702,085.00	1,700,468.00	1,725,836.00
Employee Benefits	3000-3999		565,888.00	2,172,222.00	2,177,755.00	2,161,481.00	2,188,317.00	2,068,072.00	2,170,405.00	2,525,466.00
Books and Supplies	4000-4999		274,026.00	664,227.00	478,822.00	438,419.00	615,409.00	325,497.00	339,605.00	461,328.00
Services	5000-5999		1,434,035.00	1,002,202.00	877,889.00	601,823.00	634,493.00	1,344,844.00	1,584,424.00	937,172.00
Capital Outlay	6000-6599									450,125.00
Other Outgo	7000-7499		96,845.00			(25,787.00)				
Interfund Transfers Out	7600-7629				115,033.00					
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,470,312.00	9,664,633.00	9,677,306.00	9,016,140.00	9,415,518.00	9,655,655.00	9,903,890.00	10,402,140.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		30,000.00							
Accounts Receivable	9200-9299		9,284,119.00	367,483.00	970,118.00	689,554.00	159,527.00	30,105.00	552,012.00	21,150.00
Due From Other Funds	9310		580,586.00	8,432.00			498,009.00			
Stores	9320		(166,807.00)	(106,386.00)	33,453.00	23,663.00	18,164.00	25,991.00	32,842.00	19,139.00
Prepaid Expenditures	9330		1,059.00							
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	9,728,957.00	269,529.00	1,003,571.00	713,217.00	675,700.00	56,096.00	584,854.00	40,289.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		2,247,925.00	1,392,309.00		354,109.00	616,977.00	16,727.00	2,464.00	1,243.00
Due To Other Funds	9610		47,371.00				23,384.00			
Current Loans	9640									
Unearned Revenues	9650				1,157,525.00					
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	2,295,296.00	1,392,309.00	1,157,525.00	354,109.00	640,361.00	16,727.00	2,464.00	1,243.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		0.00	7,433,661.00	(1,122,780.00)	(153,954.00)	359,108.00	35,339.00	39,369.00	582,390.00	39,046.00
E. NET INCREASE/DECREASE (B - C + D)			8,720,141.00	(6,959,419.00)	3,010,389.00	(360,092.00)	(136,631.00)	6,008,597.00	2,463,972.00	(1,832,445.00)
F. ENDING CASH (A + E)			38,083,266.00	31,123,847.00	34,134,236.00	33,774,144.00	33,637,513.00	39,646,110.00	42,110,082.00	40,277,637.00
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		40,277,637.00	38,866,223.00	43,392,948.00	34,944,115.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,928,090.00	6,928,090.00			13,856,178.00		76,978,776.00	76,978,776.00
Property Taxes	8020-8079		9,095,474.00	105,258.00				19,011,449.00	19,011,449.00
Miscellaneous Funds	8080-8099	(196,849.00)	(107,418.00)	(107,418.00)	(191,571.00)			(1,270,923.00)	(1,270,923.00)
Federal Revenue	8100-8299		242,827.00	40,400.00	505,634.00		3,917,168.00	12,190,545.00	12,190,545.00
Other State Revenue	8300-8599	1,055,903.00	469,560.00	1,500,000.00	94,000.00	175,035.00		8,171,482.00	8,171,482.00
Other Local Revenue	8600-8799	29,631.00	108,861.00	41,644.00	1,555,450.00			5,872,545.00	5,872,545.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		7,816,775.00	16,737,394.00	1,579,884.00	1,963,513.00	14,031,213.00	3,917,168.00	120,953,874.00	120,953,874.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,302,213.00	4,177,029.00	4,293,648.00	4,293,648.00	1,692,406.00		48,715,746.00	48,715,747.00
Classified Salaries	2000-2999	1,904,307.00	1,738,869.00	1,633,061.00	1,633,061.00	102,525.00		19,580,578.00	19,580,577.00
Employee Benefits	3000-3999	2,241,858.00	2,176,564.00	2,173,315.00	2,173,315.00	34,876.00	3,917,168.00	28,746,702.00	28,746,702.00
Books and Supplies	4000-4999	380,358.00	524,042.00	577,890.00	871,588.00	2,742,839.00		8,694,050.00	8,694,050.00
Services	5000-5999	460,010.00	1,014,717.00	691,259.00	835,000.00	1,056,190.00		12,474,058.00	12,474,058.00
Capital Outlay	6000-6599							450,125.00	450,125.00
Other Outgo	7000-7499		2,615,233.00	691,422.00	(862,158.00)	1,845,588.00		4,361,143.00	4,361,143.00
Interfund Transfers Out	7600-7629					1,458,398.00		1,573,431.00	1,573,431.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		9,288,746.00	12,246,454.00	10,060,595.00	8,944,454.00	8,932,822.00	3,917,168.00	124,595,833.00	124,595,833.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							30,000.00	
Accounts Receivable	9200-9299	29,674.00	(101.00)					12,103,641.00	
Due From Other Funds	9310							1,087,027.00	
Stores	9320	33,183.00	33,683.00	31,968.00	32,000.00	182,078.00		192,971.00	
Prepaid Expenditures	9330							1,059.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490					0.00		0.00	
SUBTOTAL		62,857.00	33,582.00	31,968.00	32,000.00	182,078.00	0.00	13,414,698.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,300.00	(2,203.00)	90.00		2,275,065.00		6,907,006.00	
Due To Other Funds	9610							70,755.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,157,525.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,300.00	(2,203.00)	90.00	0.00	2,275,065.00	0.00	8,135,286.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		60,557.00	35,785.00	31,878.00	32,000.00	(2,092,987.00)	0.00	5,279,412.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,411,414.00)	4,526,725.00	(8,448,833.00)	(6,948,941.00)	3,005,404.00	0.00	1,637,453.00	(3,641,959.00)
F. ENDING CASH (A + E)		38,866,223.00	43,392,948.00	34,944,115.00	27,995,174.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,000,578.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			27,995,174.00	42,659,427.00	28,119,958.00	26,236,603.00	26,935,376.00	26,799,132.00	34,469,344.00	31,416,879.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,857,848.00	3,857,848.00	6,944,127.00	6,944,127.00	6,944,127.00	6,944,127.00	6,944,127.00	6,944,127.00
Property Taxes	8020-8079							11,406,869.00		
Miscellaneous Funds	8080-8099			(69,069.00)	(138,138.00)	(92,092.00)	(92,092.00)	(92,092.00)	(92,092.00)	(92,092.00)
Federal Revenue	8100-8299					1,130,400.00		1,200,000.00		1,130,400.00
Other State Revenue	8300-8599		11,225.00		911,589.00	284,901.00	1,226,121.00	311,759.00		354,040.00
Other Local Revenue	8600-8799		258,600.00	11,900.00	206,700.00	385,900.00	1,334,200.00	354,400.00	105,400.00	1,479,900.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,127,673.00	3,800,679.00	7,924,278.00	8,653,236.00	9,412,356.00	20,125,063.00	6,957,435.00	9,816,375.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		577,900.00	4,161,400.00	4,412,900.00	4,214,900.00	4,309,800.00	4,299,500.00	4,191,200.00	4,388,300.00
Classified Salaries	2000-2999		540,900.00	1,772,400.00	1,726,900.00	1,733,500.00	1,778,300.00	1,727,600.00	1,726,000.00	1,751,700.00
Employee Benefits	3000-3999		583,200.00	2,238,700.00	2,244,400.00	2,227,600.00	2,255,300.00	2,131,300.00	2,236,800.00	2,602,700.00
Books and Supplies	4000-4999		264,100.00	640,100.00	461,400.00	422,500.00	593,100.00	313,700.00	327,300.00	444,600.00
Services	5000-5999		1,383,500.00	966,900.00	847,000.00	580,600.00	612,100.00	1,297,500.00	1,528,600.00	904,200.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499							2,685,251.00		
Interfund Transfers Out	7600-7629				115,033.00					
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,349,600.00	9,779,500.00	9,807,633.00	9,179,100.00	9,548,600.00	12,454,851.00	10,009,900.00	10,091,500.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		30,000.00							
Accounts Receivable	9200-9299		13,856,180.00			1,224,637.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	13,886,180.00	0.00	0.00	1,224,637.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599			8,560,648.00						
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	8,560,648.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	13,886,180.00	(8,560,648.00)	0.00	1,224,637.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			14,664,253.00	(14,539,469.00)	(1,883,355.00)	698,773.00	(136,244.00)	7,670,212.00	(3,052,465.00)	(275,125.00)
F. ENDING CASH (A + E)			42,659,427.00	28,119,958.00	26,236,603.00	26,935,376.00	26,799,132.00	34,469,344.00	31,416,879.00	31,141,754.00
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		31,141,754.00	28,846,732.00	34,844,221.00	32,571,830.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	6,944,127.00	6,944,127.00	6,944,127.00	6,944,123.00			77,156,962.00	77,156,962.00
Property Taxes	8020-8079		7,604,580.00					19,011,449.00	19,011,449.00
Miscellaneous Funds	8080-8099	(196,849.00)	(107,418.00)	(107,418.00)	(191,571.00)			(1,270,923.00)	(1,270,923.00)
Federal Revenue	8100-8299		1,200,000.00		1,130,400.00	1,699,345.00		7,490,545.00	7,490,545.00
Other State Revenue	8300-8599	370,000.00		350,000.00	125,663.00	309,016.00	3,917,168.00	8,171,482.00	8,171,482.00
Other Local Revenue	8600-8799	29,600.00	108,900.00	41,600.00	991,696.00	563,749.00		5,872,545.00	5,872,545.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		7,146,878.00	15,750,189.00	7,228,309.00	9,000,311.00	2,572,110.00	3,917,168.00	116,432,060.00	116,432,060.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,388,300.00	4,260,600.00	4,379,500.00	4,379,500.00	1,726,247.00		49,690,047.00	49,690,047.00
Classified Salaries	2000-2999	1,932,900.00	1,765,000.00	1,657,600.00	1,657,600.00	103,877.00		19,874,277.00	19,874,277.00
Employee Benefits	3000-3999	2,310,400.00	2,243,100.00	2,239,800.00	2,239,800.00	155,834.00	3,917,168.00	29,626,102.00	29,626,102.00
Books and Supplies	4000-4999	366,500.00	505,000.00	556,900.00	839,900.00	2,595,731.00		8,330,831.00	8,330,831.00
Services	5000-5999	443,800.00	979,000.00	666,900.00	805,600.00	1,019,020.00		12,034,720.00	12,034,720.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499				1,675,892.00			4,361,143.00	4,361,143.00
Interfund Transfers Out	7600-7629							115,033.00	115,033.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		9,441,900.00	9,752,700.00	9,500,700.00	11,598,292.00	5,600,709.00	3,917,168.00	124,032,153.00	124,032,153.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							30,000.00	
Accounts Receivable	9200-9299							15,080,817.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	15,110,817.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							8,560,648.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	8,560,648.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	6,550,169.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,295,022.00)	5,997,489.00	(2,272,391.00)	(2,597,981.00)	(3,028,599.00)	0.00	(1,049,924.00)	(7,600,093.00)
F. ENDING CASH (A + E)		28,846,732.00	34,844,221.00	32,571,830.00	29,973,849.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,945,250.00	

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: Marysville Joint Unified School District

Date: June 18, 2020

Place: Marysville Joint Unified School Distr

Date: June 23, 2020

Time: 05:30 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: Jennifer Passaglia

Telephone: 530-749-6125

Title: Director of Fiscal Services

E-mail: jpassaglia@mjuds.com

### 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? <ul style="list-style-type: none"><li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li></ul>		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"><li>If yes, are they lifetime benefits?</li><li>If yes, do benefits continue beyond age 65?</li><li>If yes, are benefits funded by pay-as-you-go?</li></ul>		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: <ul style="list-style-type: none"><li>Certificated? (Section S8A, Line 1)</li><li>Classified? (Section S8B, Line 1)</li><li>Management/supervisor/confidential? (Section S8C, Line 1)</li></ul>		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"><li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li><li>Adoption date of the LCAP or an update to the LCAP:</li></ul>		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	



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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
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:  
Schools Insurance Group - (SIG)

( ☐ ) 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: Jennifer Passaglia

Title: Director of Fiscal Services

Telephone: 530-749-6125

E-mail: jpassaglia@mjusd.com

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	49,513,166.69	301	0.00	303	49,513,166.69	305	968,844.73		307	48,544,321.96	309
2000 - Classified Salaries	20,219,451.13	311	94,028.66	313	20,125,422.47	315	4,306,208.64		317	15,819,213.83	319
3000 - Employee Benefits	29,620,616.62	321	909,123.29	323	28,711,493.33	325	2,148,772.22		327	26,562,721.11	329
4000 - Books, Supplies Equip Replace. (6500)	11,124,706.58	331	314,770.19	333	10,809,936.39	335	3,585,330.30		337	7,224,606.09	339
5000 - Services. . . & 7300 - Indirect Costs	11,994,560.45	341	39,736.18	343	11,954,824.27	345	845,436.90		347	11,109,387.37	349
TOTAL					121,114,843.15	365	TOTAL			109,260,250.36	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	40,270,570.91		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,403,062.11		380
3. STRS. . . . .	3101 & 3102	9,612,280.82		382
4. PERS. . . . .	3201 & 3202	674,462.50		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	886,139.35		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	5,679,785.31		385
7. Unemployment Insurance. . . . .	3501 & 3502	26,705.73		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	724,423.66		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). . . . .		62,277,430.39		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		785,730.01		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		61,491,700.38		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. . . . .		56.28%		
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) . . . . .	56.28%
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). . . . .	109,260,250.36
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	48,715,747.00	301	0.00	303	48,715,747.00	305	498,526.00		307	48,217,221.00	309
2000 - Classified Salaries	19,580,577.00	311	91,824.00	313	19,488,753.00	315	3,676,347.00		317	15,812,406.00	319
3000 - Employee Benefits	28,746,702.00	321	805,220.00	323	27,941,482.00	325	1,954,888.00		327	25,986,594.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,794,050.00	331	7,851.00	333	8,786,199.00	335	3,003,489.00		337	5,782,710.00	339
5000 - Services. . . & 7300 - Indirect Costs	11,464,699.00	341	12,100.00	343	11,452,599.00	345	839,942.00		347	10,612,657.00	349
TOTAL					116,384,780.00	365	TOTAL			106,411,588.00	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	39,453,414.00		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	4,213,746.00		380
3. STRS. . . . .	3101 & 3102	9,217,193.00		382
4. PERS. . . . .	3201 & 3202	723,315.00		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	900,936.00		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	5,566,425.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	29,648.00		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	607,671.00		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). . . . .		60,712,348.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		609,983.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		60,102,365.00		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. . . . .		56.48%		
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) . . . . .	56.48%
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). . . . .	106,411,588.00
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 - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,567,384.31
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 96,874,965.89

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.71%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. \_\_\_\_\_  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,829,399.75
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,913,123.83
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	40,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	638,201.23
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,420,724.81
9. Carry-Forward Adjustment (Part IV, Line F)	67,574.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,488,298.92

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	74,036,292.91
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,210,402.46
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,988,238.67
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	882,501.96
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	39,477.92
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,079,282.96
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	4,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	18,465.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,911,718.73
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,668,648.64
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,722,563.33
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	123,561,592.58

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 6.82%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19) 6.87%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>8,420,724.81</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>333,229.26</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.03%) times Part III, Line B19); zero if negative	<u>67,574.11</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.03%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>67,574.11</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>67,574.11</u>

Approved indirect cost rate: 7.03%  
Highest rate used in any program: 7.03%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	4,438,462.58	312,023.00	7.03%
01	3182	322,029.34	22,638.66	7.03%
01	3310	1,515,154.12	106,515.34	7.03%
01	3327	106,271.63	7,470.90	7.03%
01	3550	99,013.64	4,950.68	5.00%
01	4035	431,914.82	30,363.00	7.03%
01	4128	749,954.00	52,721.00	7.03%
01	4201	8,301.00	583.00	7.02%
01	4203	269,051.82	18,509.00	6.88%
01	4510	304,980.37	21,439.45	7.03%
01	5630	23,357.94	1,642.06	7.03%
01	5640	195,370.00	12,434.00	6.36%
01	6010	1,732,475.43	86,623.77	5.00%
01	6387	456,109.96	32,064.00	7.03%
01	6512	586,780.25	41,250.65	7.03%
01	7210	46,170.24	3,245.76	7.03%
01	7311	65,328.01	4,592.55	7.03%
01	7510	302,419.00	21,260.00	7.03%
01	9010	639,917.27	9,971.05	1.56%
09	7311	735.31	51.69	7.03%
09	7510	13,068.00	918.00	7.02%
12	5025	73,479.00	5,165.00	7.03%
12	6105	2,430,881.00	168,850.00	6.95%
13	5310	6,060,921.33	265,176.00	4.38%
13	5330	803,498.73	16,482.33	2.05%
13	5370	255,553.01	1,487.00	0.58%



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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	740,885.97		2,532,598.74	3,273,484.71
2. State Lottery Revenue	8560	1,675,528.46		512,000.00	2,187,528.46
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,416,414.43	0.00	3,044,598.74	5,461,013.17
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries:	1000-1999	396,254.20			396,254.20
2. Classified Salaries:	2000-2999	498,488.12			498,488.12
3. Employee Benefits	3000-3999	155,666.07			155,666.07
4. Books and Supplies	4000-4999	1,032,771.19		512,611.00	1,545,382.19
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	95,138.42			95,138.42
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		2,178,318.00	0.00	512,611.00	2,690,929.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	238,096.43	0.00	2,531,987.74	2,770,084.17
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	94,719,302.00	0.19%	94,897,488.00	0.00%	94,897,488.00
2. Federal Revenues	8100-8299	4,713,424.00	-99.72%	13,424.00	0.00%	13,424.00
3. Other State Revenues	8300-8599	1,753,700.00	0.00%	1,753,700.00	0.00%	1,753,700.00
4. Other Local Revenues	8600-8799	640,000.00	0.00%	640,000.00	0.00%	640,000.00
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	(15,913,333.00)	5.09%	(16,722,961.00)	4.04%	(17,398,461.00)
6. Total (Sum lines A1 thru A5c)		85,913,093.00	-6.21%	80,581,651.00	-0.84%	79,906,151.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				40,837,180.00		41,653,880.00
b. Step & Column Adjustment				816,700.00		833,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,837,180.00	2.00%	41,653,880.00	2.00%	42,486,980.00
2. Classified Salaries						
a. Base Salaries				13,215,356.00		13,413,556.00
b. Step & Column Adjustment				198,200.00		201,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,215,356.00	1.50%	13,413,556.00	1.50%	13,614,756.00
3. Employee Benefits	3000-3999	19,861,089.00	2.65%	20,387,389.00	7.30%	21,876,289.00
4. Books and Supplies	4000-4999	6,279,089.00	-5.00%	5,965,135.00	0.00%	5,965,135.00
5. Services and Other Operating Expenditures	5000-5999	8,786,767.00	-5.00%	8,347,429.00	0.00%	8,347,429.00
6. Capital Outlay	6000-6999	450,125.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	422.00	0.00%	422.00	668246.45%	2,820,422.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,586,067.00)	0.00%	(1,586,067.00)	0.00%	(1,586,067.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,458,398.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		89,302,359.00	-1.25%	88,181,744.00	6.06%	93,524,944.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,389,266.00)		(7,600,093.00)		(13,618,793.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,350,818.82		27,961,552.82		20,361,459.82
2. Ending Fund Balance (Sum lines C and D1)		27,961,552.82		20,361,459.82		6,742,666.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	302,827.00		302,827.00		302,827.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	956,933.00		26,933.00		
d. Assigned	9780	9,016,318.00		6,299,208.00		2,344,840.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,047,000.00		4,030,000.00		4,092,000.00
2. Unassigned/Unappropriated	9790	13,638,474.82		9,702,491.82		2,999.82
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		27,961,552.82		20,361,459.82		6,742,666.82

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	4,047,000.00		4,030,000.00		4,092,000.00
c. Unassigned/Unappropriated	9790	13,638,474.82		9,702,491.82		2,999.82
(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)		17,685,474.82		13,732,491.82		4,094,999.82
<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.						
2019-20 projected enrollment to remain constant for 2020-21 and subsequent years. Federal revenue to decrease in subsequent years due to the removal of \$4.7 million CARES Act funds. State and Local revenue to remain constant. Salaries and benefits include 2% ongoing increase as well as expected increases to employer pension costs based on the Governor's May Revise. Material/Supplies and Services are estimated to decrease by 5% in subsequent years. Other outgo to increase in subsequent year 2022-23 due to 2012 COPS Payment. Transfers out to Fund 13, Cafeteria Fund estimated to decrease in subsequent years. The increase of contributions to restricted programs is due to step, pension, and maintenance costs.						

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%	
2. Federal Revenues	8100-8299	7,477,121.00	0.00%	7,477,121.00	0.00%	7,477,121.00
3. Other State Revenues	8300-8599	6,417,782.00	0.00%	6,417,782.00	0.00%	6,417,782.00
4. Other Local Revenues	8600-8799	5,232,545.00	0.00%	5,232,545.00	0.00%	5,232,545.00
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	15,913,333.00	5.09%	16,722,961.00	4.04%	17,398,461.00
6. Total (Sum lines A1 thru A5c)		35,040,781.00	2.31%	35,850,409.00	1.88%	36,525,909.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,878,567.00		8,036,167.00
b. Step & Column Adjustment				157,600.00		160,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,878,567.00	2.00%	8,036,167.00	2.00%	8,196,867.00
2. Classified Salaries						
a. Base Salaries				6,365,221.00		6,460,721.00
b. Step & Column Adjustment				95,500.00		96,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,365,221.00	1.50%	6,460,721.00	1.50%	6,557,621.00
3. Employee Benefits	3000-3999	8,885,613.00	3.97%	9,238,713.00	4.52%	9,656,613.00
4. Books and Supplies	4000-4999	2,414,961.00	-2.04%	2,365,696.00	0.00%	2,365,696.00
5. Services and Other Operating Expenditures	5000-5999	3,687,291.00	0.00%	3,687,291.00	0.00%	3,687,291.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,370,080.00	0.00%	5,370,080.00	0.00%	5,370,080.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	576,708.00	0.00%	576,708.00	0.00%	576,708.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	115,033.00	0.00%	115,033.00	0.00%	115,033.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		35,293,474.00	1.58%	35,850,409.00	1.88%	36,525,909.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(252,693.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,270,634.79		4,017,941.79		4,017,941.79
2. Ending Fund Balance (Sum lines C and D1)		4,017,941.79		4,017,941.79		4,017,941.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,017,941.79		4,017,941.79		4,017,941.79
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,017,941.79		4,017,941.79		4,017,941.79

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.						
Federal, State, and Local revenue to remain constant. Salaries and benefits include 2% ongoing increase as well as expected increases to employer pension costs based on the Governor's May Revise.						

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	94,719,302.00	0.19%	94,897,488.00	0.00%	94,897,488.00
2. Federal Revenues	8100-8299	12,190,545.00	-38.55%	7,490,545.00	0.00%	7,490,545.00
3. Other State Revenues	8300-8599	8,171,482.00	0.00%	8,171,482.00	0.00%	8,171,482.00
4. Other Local Revenues	8600-8799	5,872,545.00	0.00%	5,872,545.00	0.00%	5,872,545.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		120,953,874.00	-3.74%	116,432,060.00	0.00%	116,432,060.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				48,715,747.00		49,690,047.00
b. Step & Column Adjustment				974,300.00		993,800.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,715,747.00	2.00%	49,690,047.00	2.00%	50,683,847.00
2. Classified Salaries						
a. Base Salaries				19,580,577.00		19,874,277.00
b. Step & Column Adjustment				293,700.00		298,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,580,577.00	1.50%	19,874,277.00	1.50%	20,172,377.00
3. Employee Benefits	3000-3999	28,746,702.00	3.06%	29,626,102.00	6.44%	31,532,902.00
4. Books and Supplies	4000-4999	8,694,050.00	-4.18%	8,330,831.00	0.00%	8,330,831.00
5. Services and Other Operating Expenditures	5000-5999	12,474,058.00	-3.52%	12,034,720.00	0.00%	12,034,720.00
6. Capital Outlay	6000-6999	450,125.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,370,502.00	0.00%	5,370,502.00	52.51%	8,190,502.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,009,359.00)	0.00%	(1,009,359.00)	0.00%	(1,009,359.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,573,431.00	-92.69%	115,033.00	0.00%	115,033.00
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)		124,595,833.00	-0.45%	124,032,153.00	4.85%	130,050,853.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,641,959.00)		(7,600,093.00)		(13,618,793.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,621,453.61		31,979,494.61		24,379,401.61
2. Ending Fund Balance (Sum lines C and D1)		31,979,494.61		24,379,401.61		10,760,608.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	302,827.00		302,827.00		302,827.00
b. Restricted	9740	4,017,941.79		4,017,941.79		4,017,941.79
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	956,933.00		26,933.00		0.00
d. Assigned	9780	9,016,318.00		6,299,208.00		2,344,840.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,047,000.00		4,030,000.00		4,092,000.00
2. Unassigned/Unappropriated	9790	13,638,474.82		9,702,491.82		2,999.82
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		31,979,494.61		24,379,401.61		10,760,608.61

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	4,047,000.00		4,030,000.00		4,092,000.00
c. Unassigned/Unappropriated	9790	13,638,474.82		9,702,491.82		2,999.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		17,685,474.82		13,732,491.82		4,094,999.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.19%		11.07%		3.15%
<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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,147.23		9,147.23		9,147.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		124,595,833.00		124,032,153.00		130,050,853.00
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)		124,595,833.00		124,032,153.00		130,050,853.00
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)		3,737,874.99		3,720,964.59		3,901,525.59
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)		3,737,874.99		3,720,964.59		3,901,525.59
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	134,373,341.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,352,078.03
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,360,975.97
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	193,691.06
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,215,167.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	177,819.46
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,947,653.49
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,238,836.94
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				121,312,446.67



Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		9,520.41
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,742.36
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	109,369,636.30	11,406.66
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	109,369,636.30	11,406.66
B. Required effort (Line A.2 times 90%)	98,432,672.67	10,265.99
C. Current year expenditures (Line I.E and Line II.B)	121,312,446.67	12,742.36
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(26,618.14)	0.00	(1,130,290.34)				
Other Sources/Uses Detail					2,962,179.37	1,344,300.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	8,637.94	0.00	673,130.01	0.00				
Other Sources/Uses Detail					129,133.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,006.00	0.00	174,015.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	12,919.20	0.00	283,145.33	0.00				
Other Sources/Uses Detail					1,215,167.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	2,962,179.37		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	55.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	26,618.14	(26,618.14)	1,130,290.34	(1,130,290.34)	4,306,479.37	4,306,479.37	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(27,813.00)	0.00	(1,009,359.00)				
Other Sources/Uses Detail					0.00	1,573,431.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	5,861.00	0.00	587,341.00	0.00				
Other Sources/Uses Detail					115,033.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,006.00	0.00	153,856.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	16,946.00	0.00	268,162.00	0.00				
Other Sources/Uses Detail					1,458,398.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	27,813.00	(27,813.00)	1,009,359.00	(1,009,359.00)	1,573,431.00	1,573,431.00		

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	7,581,576.39		7,581,576.39			7,581,576.39
Work in Progress	56,304,213.64		56,304,213.64	5,966,165.00	32,110,595.00	30,159,783.64
Total capital assets not being depreciated	63,885,790.03	0.00	63,885,790.03	5,966,165.00	32,110,595.00	37,741,360.03
Capital assets being depreciated:						
Land Improvements	39,893,973.38		39,893,973.38			39,893,973.38
Buildings	123,570,626.65		123,570,626.65	32,110,595.00		155,681,221.65
Equipment	12,887,045.19		12,887,045.19	709,033.00		13,596,078.19
Total capital assets being depreciated	176,351,645.22	0.00	176,351,645.22	32,819,628.00	0.00	209,171,273.22
Accumulated Depreciation for:						
Land Improvements	(8,815,367.00)		(8,815,367.00)	(1,386,433.00)		(10,201,800.00)
Buildings	(60,191,378.00)		(60,191,378.00)	(3,674,388.00)		(63,865,766.00)
Equipment	(9,470,985.00)		(9,470,985.00)	(642,574.00)		(10,113,559.00)
Total accumulated depreciation	(78,477,730.00)	0.00	(78,477,730.00)	(5,703,395.00)	0.00	(84,181,125.00)
Total capital assets being depreciated, net	97,873,915.22	0.00	97,873,915.22	27,116,233.00	0.00	124,990,148.22
Governmental activity capital assets, net	161,759,705.25	0.00	161,759,705.25	33,082,398.00	32,110,595.00	162,731,508.25
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	68,037,258.00	3,471,121.00	71,508,379.00	12,801,793.00	2,970,472.00	81,339,700.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	27,621,044.00		27,621,044.00	1,486,556.00	2,030,000.00	27,077,600.00	
Capital Leases Payable	385,790.00		385,790.00		155,512.00	230,278.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,471,121.00		3,471,121.00	123,159.00	241,484.00	3,352,796.00	
Net Pension Liability	105,929,515.00		105,929,515.00	8,874,801.00		114,804,316.00	
Total/Net OPEB Liability	17,488,679.00		17,488,679.00	509,750.00		17,998,429.00	
Compensated Absences Payable	597,760.00		597,760.00	34,502.00		632,262.00	
Governmental activities long-term liabilities	223,531,167.00	3,471,121.00	227,002,288.00	23,830,561.00	5,397,468.00	245,435,381.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	9,105	9,019		
Charter School				
<b>Total ADA</b>	<b>9,105</b>	<b>9,019</b>	<b>0.9%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	9,180	9,084		
Charter School				
<b>Total ADA</b>	<b>9,180</b>	<b>9,084</b>	<b>1.0%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	9,236	9,147		
Charter School		0		
<b>Total ADA</b>	<b>9,236</b>	<b>9,147</b>	<b>1.0%</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	9,147			
Charter School	0			
<b>Total ADA</b>	<b>9,147</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	9,548	10,096		
Charter School	380			
<b>Total Enrollment</b>	<b>9,928</b>	<b>10,096</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	9,532	10,153		
Charter School	380			
<b>Total Enrollment</b>	<b>9,912</b>	<b>10,153</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	9,580	9,588		
Charter School		380		
<b>Total Enrollment</b>	<b>9,580</b>	<b>9,968</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	9,582			
Charter School				
<b>Total Enrollment</b>	<b>9,582</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	9,019	10,096	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>9,019</b>	<b>10,096</b>	<b>89.3%</b>
Second Prior Year (2018-19)			
District Regular	9,084	10,153	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,084</b>	<b>10,153</b>	<b>89.5%</b>
First Prior Year (2019-20)			
District Regular	9,147	9,588	
Charter School	0	380	
<b>Total ADA/Enrollment</b>	<b>9,147</b>	<b>9,968</b>	<b>91.8%</b>
Historical Average Ratio:			90.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.7%

**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	9,147	9,582		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,147</b>	<b>9,582</b>	<b>95.5%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	9,147	9,582		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,147</b>	<b>9,582</b>	<b>95.5%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	9,147	9,582		
Charter School				
<b>Total ADA/Enrollment</b>	<b>9,147</b>	<b>9,582</b>	<b>95.5%</b>	<b>Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

The district anticipates a higher Ratio of ADA to enrollment due to the charter school (Fund 09) isn't included in Budgeted/Projected Enrollment.

**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)	9,147.23	9,147.23	9,147.23	9,147.23
b. Prior Year ADA (Funded)		9,147.23	9,147.23	9,147.23
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

**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)	18,793,002.00	19,011,449.00	19,011,449.00	19,011,449.00
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)	103,656,447.00	95,990,225.00	96,168,411.00	96,168,411.00
District's Projected Change in LCFF Revenue:		-7.40%	0.19%	0.00%
LCFF Revenue Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

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

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

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

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

Projected change in LCFF revenue is outside the standard in the budget and two subsequent fiscal years due to the decrease in projected LCFF allocations and COLA.

## 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)	68,011,584.01	81,953,676.76	83.0%
Second Prior Year (2018-19)	71,125,346.02	87,085,226.78	81.7%
First Prior Year (2019-20)	76,664,507.43	92,257,693.22	83.1%
	Historical Average Ratio:		82.6%

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>79.6% to 85.6%</b>	<b>79.6% to 85.6%</b>	<b>79.6% to 85.6%</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)	73,913,625.00	87,843,961.00	84.1%	Met
1st Subsequent Year (2021-22)	75,454,825.00	88,181,744.00	85.6%	Met
2nd Subsequent Year (2022-23)	77,978,025.00	93,524,944.00	83.4%	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):	0.00%	0.00%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

**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)	9,214,122.49		
Budget Year (2020-21)	12,190,545.00	32.30%	Yes
1st Subsequent Year (2021-22)	7,490,545.00	-38.55%	Yes
2nd Subsequent Year (2022-23)	7,490,545.00	0.00%	No

**Explanation:**  
(required if Yes)

Budget year 2020-21 is outside the explanation percentage range due to the increase of anticipated one-time CARES Act funds. The 1st subsequent year 2021-22 decreases due to the removal of the one-time CARES Act funds.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	10,838,708.45		
Budget Year (2020-21)	8,171,482.00	-24.61%	Yes
1st Subsequent Year (2021-22)	8,171,482.00	0.00%	No
2nd Subsequent Year (2022-23)	8,171,482.00	0.00%	No

**Explanation:**  
(required if Yes)

Budget year 2020-21 is outside the explanation percentage range due to the reduction in one-time grant allocations.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	6,276,756.65		
Budget Year (2020-21)	5,872,545.00	-6.44%	Yes
1st Subsequent Year (2021-22)	5,872,545.00	0.00%	No
2nd Subsequent Year (2022-23)	5,872,545.00	0.00%	No

**Explanation:**  
(required if Yes)

Budget year 2020-21 is outside the explanation percentage range due to the reduction in one-time grant allocations.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	10,523,704.10		
Budget Year (2020-21)	8,694,050.00	-17.39%	Yes
1st Subsequent Year (2021-22)	8,330,831.00	-4.18%	No
2nd Subsequent Year (2022-23)	8,330,831.00	0.00%	No

**Explanation:**  
(required if Yes)

Budget year 2020-21 is outside the explanation percentage range due to the reduction of 201920 carryover funds.

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

First Prior Year (2019-20)	13,124,850.79		
Budget Year (2020-21)	12,474,058.00	-4.96%	No
1st Subsequent Year (2021-22)	12,034,720.00	-3.52%	No
2nd Subsequent Year (2022-23)	12,034,720.00	0.00%	No

**Explanation:**  
(required if Yes)

**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)	26,329,587.59		
Budget Year (2020-21)	26,234,572.00	-0.36%	Met
1st Subsequent Year (2021-22)	21,534,572.00	-17.92%	Not Met
2nd Subsequent Year (2022-23)	21,534,572.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	23,648,554.89		
Budget Year (2020-21)	21,168,108.00	-10.49%	Not Met
1st Subsequent Year (2021-22)	20,365,551.00	-3.79%	Met
2nd Subsequent Year (2022-23)	20,365,551.00	0.00%	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)

Budget year 2020-21 is outside the explanationpercentage range due to the increase of anticipated one-time CARES Act funds. The 1st subsequent year 2021-22 decreases due to the removal of the one-time CARES Act funds.

**Explanation:**

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

Budget year 2020-21 is outside the explanation percentage range due to the reduction in one-time grant allocations.

**Explanation:**

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

Budget year 2020-21 is outside the explanation percentage range due to the reduction in one-time grant allocations.

- 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)

Budget year 2020-21 is outside the explanation percentage range due to the reduction of 201920 carryover funds.

**Explanation:**

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



## 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?     | Yes  |
|    | b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 |

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	124,595,833.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	124,595,833.00	3,737,874.99	3,809,265.00	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)])
	Other (explanation must be provided)

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	3,489,548.00	3,733,467.00	4,252,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	15,395,289.70	17,055,545.01	15,994,623.34
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)	18,884,837.70	20,789,012.01	20,246,623.34
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	111,309,974.09	123,017,613.11	130,012,381.70
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)	111,309,974.09	123,017,613.11	130,012,381.70
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.0%	16.9%	15.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.7%</b>	<b>5.6%</b>	<b>5.2%</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)	1,499,398.75	81,976,666.17	N/A	Met
Second Prior Year (2018-19)	1,422,938.25	90,069,902.63	N/A	Met
First Prior Year (2019-20)	1,184,036.86	93,472,860.22	N/A	Met
Budget Year (2020-21) (Information only)	(3,389,266.00)	89,302,359.00		

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

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

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

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

## 9. CRITERION: Fund Balance

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

Percentage Level <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)	20,307,567.57	24,528,895.60	N/A	Met
Second Prior Year (2018-19)	22,410,126.37	28,743,843.71	N/A	Met
First Prior Year (2019-20)	27,727,724.00	30,166,781.96	N/A	Met
Budget Year (2020-21) (Information only)	31,350,818.82			

<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)

**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.)	9,147	9,147	9,147
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

- 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		

**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)	124,595,833.00	124,032,153.00	130,050,853.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	124,595,833.00	124,032,153.00	130,050,853.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,737,874.99	3,720,964.59	3,901,525.59
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,737,874.99	3,720,964.59	3,901,525.59

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,047,000.00	4,030,000.00	4,092,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	13,638,474.82	9,702,491.82	2,999.82
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	17,685,474.82	13,732,491.82	4,094,999.82
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.19%	11.07%	3.15%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,737,874.99</b>	<b>3,720,964.59</b>	<b>3,901,525.59</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?

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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:

**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)	(14,655,806.65)			
Budget Year (2020-21)	(15,913,333.00)	1,257,526.35	8.6%	Met
1st Subsequent Year (2021-22)	(16,722,961.00)	809,628.00	5.1%	Met
2nd Subsequent Year (2022-23)	(17,398,461.00)	675,500.00	4.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	2,962,179.37			
Budget Year (2020-21)	0.00	(2,962,179.37)	-100.0%	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	1,344,300.00			
Budget Year (2020-21)	1,573,431.00	229,131.00	17.0%	Not Met
1st Subsequent Year (2021-22)	115,033.00	(1,458,398.00)	-92.7%	Not Met
2nd Subsequent Year (2022-23)	115,033.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?			<span style="border: 1px solid black; padding: 2px;">No</span>	

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

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

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

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

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

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

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

Transfers to the General Fund have changed by more than the standard in budget year 2020-21 due to the transfer of Fund 17, Special Reserves to the General Fund to help off-set the impact from the reduction of LCFF revenues.

- 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)

Transfers out of the General Fund have changed by more than the standard due to the transfer of funds to Cafeteria Fund to off-set the cost increases due to COVID-19. Transfers out in subsequent year are projected to be less due to anticipated adjustments to the Cafeteria Fund in 2020-21.

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

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




**S6. Long-term Commitments**

Identify all existing and new multiyear 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.

- Does your district have long-term (multiyear) commitments?   
(If No, skip item 2 and Sections S6B and S6C)
- 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	19	01;8011	01;7439	20,406,099
General Obligation Bonds	21	51,52;8611	51,52;7439	74,364,522
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				94,770,621

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	0	0	0	2,873,227
General Obligation Bonds	2,433,613	6,814,869	4,707,738	4,104,838
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,285,581	1,285,581	1,285,581	1,285,581

Other Long-term Commitments (continued):

Total Annual Payments:	3,719,194	8,100,450	5,993,319	8,263,646
Has total annual payment increased over prior year (2019-20)?	Yes	Yes	Yes	Yes

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

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

Annual payments for long-term commitments have increased due to the GO Bond payment increase per debt service schedule.

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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?

No

- b. Do benefits continue past age 65?

No

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

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

0

4. OPEB Liabilities

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

18,970,545.00

18,970,545.00

Actuarial

May 20, 2020

5. OPEB Contributions

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

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

1,863,170.00	1,863,170.00	1,863,170.00
741,194.00	741,194.00	741,194.00
810,490.00	810,490.00	810,490.00
44	44	44

## 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	525.5	525.5	525.5	525.5

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

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

No

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 are ongoing.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

455,575

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

**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
Hard Cap - Negotiated	Hard Cap - Negotiated	Hard Cap - Negotiated
Varies	Varies	Varies
None - Hard Cap	None - Hard Cap	None - Hard Cap

**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:

No		
----	--	--

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**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
Amount included in Budget	Amount included in MYP	Amount included in MYP
2.0%	2.0%	2.0%

**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	No	No
Yes	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	496.3	496.3	496.3	496.3

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

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

No

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 ongoing.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

209,583

7. Amount included for any tentative salary schedule increases

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

0

0

0

**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	No
Hard Cap - Negotiated	Hard Cap - Negotiated	Hard Cap - Negotiated
Varies	Varies	Varies
None - Hard Cap	None - Hard Cap	None - Hard Cap

**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:

No		

--

**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
Amount included in Budget	Amount included in MYP	Amount included in MYP
2.0%	2.0%	2.0%

**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	No	No
Yes	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	89.6	89.6	89.6	89.6

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

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

No

If Yes, complete question 2.

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

Negotiations ongoing.

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)

**Negotiations Not Settled**

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

104,721

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

**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
Hard - Cap Negotiated	Hard Cap Negotiated	Hard Cap Negotiated
Varies	Varies	Varies
None - Hard Cap	None - Hard Cap	None - Hard Cap

**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	No	No
Amount included in Budget	Amount included in MYP	Amount included in MYP
2.0%	2.0%	2.0%

**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)
Yes	Yes	Yes
Minimal Immaterial	Minimal immaterial	Minimal Immaterial
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?

Yes

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?

No

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

No

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

Yes

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)

New superintendent as of July 1, 2019 and new chief business officer as of November 1, 2019.

## End of School District Budget Criteria and Standards Review

SACS2020 Financial Reporting Software - 2020.1.0  
6/16/2020 5:07:12 PM

58-72736-0000000

July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

Marysville Joint Unified

Yuba 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.

SACS2020 Financial Reporting Software - 2020.1.0  
6/16/2020 5:03:21 PM

58-72736-0000000

July 1 Budget  
2020-21 Budget  
Technical Review Checks

Marysville Joint Unified

Yuba 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)
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## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.