UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 14, 2020

To the Superintendent of Public Instruction:

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

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

Date: _____

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

| For County Office of Education: | For School District: |
|---|---|
| Danielle Brook | Patricia Marshall |
| Name | Name |
| Executive Director | Chief Business Official |
| Title | Title |
| 805-383-1981 | 805-488-3588 x 9511 |
| Telephone | Telephone |
| dbrook@vcoe.org | pmarshall@hueneme.org |
| E-mail Address | E-mail Address |

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

| Form | Description | Value |
|---|---|---|
| CEA | Percent of Current Cost of Education Expended for Classroom Compensation<br>Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372) | 63.22% |
| | CEA Deficiency Amount<br>Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | $0.00 |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination<br>If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: | MOE Met |
| | MOE Deficiency Percentage - Based on Total Expenditures | |
| | MOE Deficiency Percentage - Based on Expenditures Per ADA | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1<br>If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | $0.00 |
| | Adjusted Appropriations Limit | $52,197,858.56 |
| | Appropriations Subject to Limit<br>These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | $52,197,858.56 |
| ICR | Preliminary Proposed Indirect Cost Rate<br>Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval. | 2.90% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 87,738,004.02 | 0.00 | 87,738,004.02 | 77,574,220.00 | 0.00 | 77,574,220.00 | -11.6% |
| 2) Federal Revenue | | 8100-8299 | 464,927.23 | 3,394,365.72 | 3,859,292.95 | 1,622,811.00 | 3,995,659.00 | 5,618,470.00 | 45.6% |
| 3) Other State Revenue | | 8300-8599 | 3,066,941.57 | 2,201,041.81 | 5,267,983.38 | 1,429,364.00 | 1,670,697.00 | 3,100,061.00 | -41.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,696,615.16 | 4,632,794.90 | 6,329,410.06 | 1,405,901.00 | 4,257,067.00 | 5,662,968.00 | -10.5% |
| 5) TOTAL, REVENUES | | | 92,966,487.98 | 10,228,202.43 | 103,194,690.41 | 82,032,296.00 | 9,923,423.00 | 91,955,719.00 | -10.9% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 39,840,493.94 | 8,107,611.75 | 47,948,105.69 | 37,629,708.00 | 6,181,115.00 | 43,810,823.00 | -8.6% |
| 2) Classified Salaries | | 2000-2999 | 8,685,792.02 | 5,326,235.03 | 14,012,027.05 | 8,922,443.00 | 4,808,780.00 | 13,731,223.00 | -2.0% |
| 3) Employee Benefits | | 3000-3999 | 19,735,814.16 | 5,079,846.39 | 24,815,660.55 | 18,365,561.00 | 4,123,121.00 | 22,488,682.00 | -9.4% |
| 4) Books and Supplies | | 4000-4999 | 2,730,009.44 | 2,026,731.17 | 4,756,740.61 | 3,794,244.00 | 1,809,089.00 | 5,603,333.00 | 17.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,276,653.50 | 3,432,856.19 | 7,709,509.69 | 4,522,619.00 | 3,346,459.00 | 7,869,078.00 | 2.1% |
| 6) Capital Outlay | | 6000-6999 | 76,315.25 | 311,280.48 | 387,595.73 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 3,833,700.68 | 0.00 | 3,833,700.68 | 3,700,000.00 | 0.00 | 3,700,000.00 | -3.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (304,400.50) | 84,494.63 | (219,905.87) | (239,757.00) | 81,339.00 | (158,418.00) | -28.0% |
| 9) TOTAL, EXPENDITURES | | | 78,874,378.49 | 24,369,055.64 | 103,243,434.13 | 76,694,818.00 | 20,349,903.00 | 97,044,721.00 | -6.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 14,092,109.49 | (14,140,853.21) | (48,743.72) | 5,337,478.00 | (10,426,480.00) | (5,089,002.00) | 10340.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | (9,540,896.20) | 9,540,896.20 | 0.00 | (10,426,480.00) | 10,426,480.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (9,540,896.20) | 9,540,896.20 | 0.00 | (10,426,480.00) | 10,426,480.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,551,213.29 | (4,599,957.01) | (48,743.72) | (5,089,002.00) | 0.00 | (5,089,002.00) | 10340.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,746,523.04 | 470,094.85 | 13,216,617.89 | 17,389,031.43 | (3,971,311.26) | 13,417,720.17 | 1.5% |
| b) Audit Adjustments | | 9793 | 48,782.00 | 201,064.00 | 249,846.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,795,305.04 | 671,158.85 | 13,466,463.89 | 17,389,031.43 | (3,971,311.26) | 13,417,720.17 | -0.4% |
| d) Other Restatements | | 9795 | 42,513.10 | (42,513.10) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,837,818.14 | 628,645.75 | 13,466,463.89 | 17,389,031.43 | (3,971,311.26) | 13,417,720.17 | -0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,389,031.43 | (3,971,311.26) | 13,417,720.17 | 12,300,029.43 | (3,971,311.26) | 8,328,718.17 | -37.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 11,000.00 | 0.00 | 11,000.00 | 11,000.00 | 0.00 | 11,000.00 | 0.0% |
| Stores | | 9712 | 150,947.02 | 0.00 | 150,947.02 | 80,000.00 | 0.00 | 80,000.00 | -47.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,038,516.76 | 1,038,516.76 | 0.00 | 1,038,516.76 | 1,038,516.76 | 0.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 14,129,780.41 | 0.00 | 14,129,780.41 | 9,297,687.43 | 0.00 | 9,297,687.43 | -34.2% |
| Instructional/Facilities/Tech. | 0000 | 9780 | *9,021,922.35* | | *9,021,922.35* | | | | |
| One-time COVID Relief Funds | 0000 | 9780 | *5,009,828.02* | | *5,009,828.02* | | | | |
| Instructional Materials | 1100 | 9780 | *835.04* | | *835.04* | | | | |
| Intruct./Facilities/Tech. Prog & Projects | 0000 | 9780 | | | | *9,199,657.39* | | *9,199,657.39* | |
| Instructional Materials | 1100 | 9780 | | | | *835.04* | | *835.04* | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,097,304.00 | 0.00 | 3,097,304.00 | 2,911,342.00 | 0.00 | 2,911,342.00 | -6.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (5,009,828.02) | (5,009,828.02) | 0.00 | (5,009,828.02) | (5,009,828.02) | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 10,691,752.80 | (5,392,364.85) | 5,299,387.95 | | | | |
| 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 | 11,000.00 | 0.00 | 11,000.00 | | | | |
| 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 | 652,659.67 | 2,527,727.48 | 3,180,387.15 | | | | |
| 4) Due from Grantor Government | | 9290 | 11,489,466.00 | 287,602.00 | 11,777,068.00 | | | | |
| 5) Due from Other Funds | | 9310 | 220,295.15 | 3,614.49 | 223,909.64 | | | | |
| 6) Stores | | 9320 | 150,947.02 | 0.00 | 150,947.02 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 23,216,120.64 | (2,573,420.88) | 20,642,699.76 | | | | |
| **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 | 1,747,565.44 | 836,373.15 | 2,583,938.59 | | | | |
| 2) Due to Grantor Governments | | 9590 | 4,029,690.00 | 0.00 | 4,029,690.00 | | | | |
| 3) Due to Other Funds | | 9610 | 49,833.77 | 0.00 | 49,833.77 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 561,517.23 | 561,517.23 | | | | |
| 6) TOTAL, LIABILITIES | | | 5,827,089.21 | 1,397,890.38 | 7,224,979.59 | | | | |
| **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 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 17,389,031.43 | (3,971,311.26) | 13,417,720.17 | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 72,668,721.00 | 0.00 | 72,668,721.00 | 61,156,885.00 | 0.00 | 61,156,885.00 | -15.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 6,504,338.00 | 0.00 | 6,504,338.00 | 9,338,436.00 | 0.00 | 9,338,436.00 | 43.6% |
| State Aid - Prior Years | | 6019 | (7,180.35) | 0.00 | (7,180.35) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 44,045.37 | 0.00 | 44,045.37 | 0.00 | 0.00 | 0.00 | -100.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 8,882.99 | 0.00 | 8,882.99 | 0.00 | 0.00 | 0.00 | -100.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 6,629,889.62 | 0.00 | 6,629,889.62 | 7,078,899.00 | 0.00 | 7,078,899.00 | 6.8% |
| Unsecured Roll Taxes | | 8042 | 200,882.73 | 0.00 | 200,882.73 | 0.00 | 0.00 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8043 | 46,068.12 | 0.00 | 46,068.12 | 0.00 | 0.00 | 0.00 | -100.0% |
| Supplemental Taxes | | 8044 | 420,110.59 | 0.00 | 420,110.59 | 0.00 | 0.00 | 0.00 | -100.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 151,193.29 | 0.00 | 151,193.29 | 0.00 | 0.00 | 0.00 | -100.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 1,071,052.66 | 0.00 | 1,071,052.66 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | | 87,738,004.02 | 0.00 | 87,738,004.02 | 77,574,220.00 | 0.00 | 77,574,220.00 | -11.6% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 87,738,004.02 | 0.00 | 87,738,004.02 | 77,574,220.00 | 0.00 | 77,574,220.00 | -11.6% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 313,097.63 | 0.00 | 313,097.63 | 250,000.00 | 0.00 | 250,000.00 | -20.2% |
| Special Education Entitlement | | 8181 | 0.00 | 1,349,594.83 | 1,349,594.83 | 0.00 | 1,510,501.00 | 1,510,501.00 | 11.9% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 43,228.13 | 43,228.13 | 0.00 | 63,795.00 | 63,795.00 | 47.6% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 952,620.50 | 952,620.50 | | 1,484,843.00 | 1,484,843.00 | 55.9% |
| 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 | | 235,145.29 | 235,145.29 | | 231,232.00 | 231,232.00 | -1.7% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 45,342.84 | 45,342.84 | | 0.00 | 0.00 | -100.0% |

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|---|---|---|---|---|---|---|---|---|---|
| Title III, Part A, English Learner Program | 4203 | 8290 | | 492,659.43 | 492,659.43 | | 379,637.00 | 379,637.00 | -22.9% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 11,525.13 | 11,525.13 | | 109,072.00 | 109,072.00 | 846.4% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 151,829.60 | 264,249.57 | 416,079.17 | 1,372,811.00 | 216,579.00 | 1,589,390.00 | 282.0% |
| TOTAL, FEDERAL REVENUE | | | 464,927.23 | 3,394,365.72 | 3,859,292.95 | 1,622,811.00 | 3,995,659.00 | 5,618,470.00 | 45.6% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 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 | 255,877.00 | 0.00 | 255,877.00 | 241,439.00 | 0.00 | 241,439.00 | -5.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,237,069.57 | 402,501.81 | 1,639,571.38 | 1,147,925.00 | 405,150.00 | 1,553,075.00 | -5.3% |
| 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 | | 1,231,027.02 | 1,231,027.02 | | 1,265,547.00 | 1,265,547.00 | 2.8% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 1,573,995.00 | 567,512.98 | 2,141,507.98 | 40,000.00 | 0.00 | 40,000.00 | -98.1% |
| TOTAL, OTHER STATE REVENUE | | | 3,066,941.57 | 2,201,041.81 | 5,267,983.38 | 1,429,364.00 | 1,670,697.00 | 3,100,061.00 | -41.2% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 336,586.43 | 336,586.43 | 0.00 | 170,000.00 | 170,000.00 | -49.5% |
| 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 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 68,232.50 | 0.00 | 68,232.50 | 50,000.00 | 0.00 | 50,000.00 | -26.7% |
| Interest | | 8660 | 368,206.63 | 0.00 | 368,206.63 | 150,000.00 | 0.00 | 150,000.00 | -59.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 82,859.00 | 0.00 | 82,859.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (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 | 1,176,317.03 | 301,938.47 | 1,478,255.50 | 1,205,901.00 | 0.00 | 1,205,901.00 | -18.4% |
| 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 | | 3,994,270.00 | 3,994,270.00 | | 4,087,067.00 | 4,087,067.00 | 2.3% |
| 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 | | | 1,696,615.16 | 4,632,794.90 | 6,329,410.06 | 1,405,901.00 | 4,257,067.00 | 5,662,968.00 | -10.5% |
| TOTAL, REVENUES | | | 92,966,487.98 | 10,228,202.43 | 103,194,690.41 | 82,032,296.00 | 9,923,423.00 | 91,955,719.00 | -10.9% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 34,586,687.96 | 5,109,213.27 | 39,695,901.23 | 30,783,887.00 | 5,149,780.00 | 35,933,667.00 | -9.5% |
| Certificated Pupil Support Salaries | | 1200 | 1,552,302.57 | 1,305,732.05 | 2,858,034.62 | 2,217,634.00 | 607,119.00 | 2,824,753.00 | -1.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,216,098.07 | 1,328,432.67 | 4,544,530.74 | 3,974,651.00 | 284,099.00 | 4,258,750.00 | -6.3% |
| Other Certificated Salaries | | 1900 | 485,405.34 | 364,233.76 | 849,639.10 | 653,536.00 | 140,117.00 | 793,653.00 | -6.6% |
| TOTAL, CERTIFICATED SALARIES | | | 39,840,493.94 | 8,107,611.75 | 47,948,105.69 | 37,629,708.00 | 6,181,115.00 | 43,810,823.00 | -8.6% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 963,353.88 | 2,604,101.27 | 3,567,455.15 | 945,855.00 | 2,683,245.00 | 3,629,100.00 | 1.7% |
| Classified Support Salaries | | 2200 | 2,924,780.25 | 1,861,054.11 | 4,785,834.36 | 3,045,718.00 | 1,663,926.00 | 4,709,644.00 | -1.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 740,190.26 | 202,142.09 | 942,332.35 | 722,130.00 | 165,864.00 | 887,994.00 | -5.8% |
| Clerical, Technical and Office Salaries | | 2400 | 3,110,869.86 | 588,078.47 | 3,698,948.33 | 3,253,529.00 | 294,045.00 | 3,547,574.00 | -4.1% |
| Other Classified Salaries | | 2900 | 946,597.77 | 70,859.09 | 1,017,456.86 | 955,211.00 | 1,700.00 | 956,911.00 | -6.0% |
| TOTAL, CLASSIFIED SALARIES | | | 8,685,792.02 | 5,326,235.03 | 14,012,027.05 | 8,922,443.00 | 4,808,780.00 | 13,731,223.00 | -2.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 6,589,159.55 | 1,279,334.00 | 7,868,493.55 | 5,954,680.00 | 956,221.00 | 6,910,901.00 | -12.2% |
| PERS | | 3201-3202 | 1,462,489.16 | 738,331.62 | 2,200,820.78 | 1,685,592.00 | 772,410.00 | 2,458,002.00 | 11.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,296,786.44 | 531,626.55 | 1,828,412.99 | 1,262,541.00 | 468,316.00 | 1,730,857.00 | -5.3% |
| Health and Welfare Benefits | | 3401-3402 | 7,760,720.62 | 1,819,322.77 | 9,580,043.39 | 7,872,352.00 | 1,555,774.00 | 9,428,126.00 | -1.6% |
| Unemployment Insurance | | 3501-3502 | 24,460.58 | 6,867.88 | 31,328.46 | 23,265.00 | 5,506.00 | 28,771.00 | -8.2% |
| Workers' Compensation | | 3601-3602 | 1,133,618.69 | 308,051.21 | 1,441,669.90 | 1,079,990.00 | 253,663.00 | 1,333,653.00 | -7.5% |
| OPEB, Allocated | | 3701-3702 | 1,466,156.20 | 396,244.23 | 1,862,400.43 | 484,741.00 | 111,231.00 | 595,972.00 | -68.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,422.92 | 68.13 | 2,491.05 | 2,400.00 | 0.00 | 2,400.00 | -3.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 19,735,814.16 | 5,079,846.39 | 24,815,660.55 | 18,365,561.00 | 4,123,121.00 | 22,488,682.00 | -9.4% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 152,144.73 | 625,402.11 | 777,546.84 | 0.00 | 405,150.00 | 405,150.00 | -47.9% |
| Books and Other Reference Materials | | 4200 | 53,077.92 | 33,847.09 | 86,925.01 | 20,350.00 | 26,135.00 | 46,485.00 | -46.5% |
| Materials and Supplies | | 4300 | 2,068,552.84 | 1,264,640.17 | 3,333,193.01 | 3,551,294.00 | 1,329,204.00 | 4,880,498.00 | 46.4% |
| Noncapitalized Equipment | | 4400 | 456,233.95 | 102,841.80 | 559,075.75 | 222,600.00 | 48,600.00 | 271,200.00 | -51.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,730,009.44 | 2,026,731.17 | 4,756,740.61 | 3,794,244.00 | 1,809,089.00 | 5,603,333.00 | 17.8% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 76,384.26 | 1,920,097.09 | 1,996,481.35 | 90,000.00 | 1,842,290.00 | 1,932,290.00 | -3.2% |
| Travel and Conferences | | 5200 | 128,647.66 | 40,039.14 | 168,686.80 | 105,100.00 | 99,066.00 | 204,166.00 | 21.0% |
| Dues and Memberships | | 5300 | 69,332.96 | 70.00 | 69,402.96 | 74,800.00 | 0.00 | 74,800.00 | 7.8% |
| Insurance | | 5400 - 5450 | 594,458.00 | 0.00 | 594,458.00 | 714,394.00 | 0.00 | 714,394.00 | 20.2% |
| Operations and Housekeeping Services | | 5500 | 936,007.52 | 20,308.00 | 956,315.52 | 1,220,000.00 | 20,000.00 | 1,240,000.00 | 29.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 357,182.05 | 597,384.45 | 954,566.50 | 290,850.00 | 635,000.00 | 925,850.00 | -3.0% |
| Transfers of Direct Costs | | 5710 | (23,136.72) | 23,136.72 | 0.00 | (62,812.00) | 62,812.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (43.97) | 0.00 | (43.97) | (1,000.00) | 0.00 | (1,000.00) | 2174.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,910,075.28 | 831,778.19 | 2,741,853.47 | 1,802,337.00 | 687,291.00 | 2,489,628.00 | -9.2% |
| Communications | | 5900 | 227,746.46 | 42.60 | 227,789.06 | 288,950.00 | 0.00 | 288,950.00 | 26.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,276,653.50 | 3,432,856.19 | 7,709,509.69 | 4,522,619.00 | 3,346,459.00 | 7,869,078.00 | 2.1% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 28,825.00 | 301,938.47 | 330,763.47 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 9,342.01 | 9,342.01 | 0.00 | 0.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 47,490.25 | 0.00 | 47,490.25 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 76,315.25 | 311,280.48 | 387,595.73 | 0.00 | 0.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | (125.00) | 0.00 | (125.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 197,238.47 | 0.00 | 197,238.47 | 200,000.00 | 0.00 | 200,000.00 | 1.4% |
| Payments to County Offices | | 7142 | 3,636,587.21 | 0.00 | 3,636,587.21 | 3,500,000.00 | 0.00 | 3,500,000.00 | -3.8% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,833,700.68 | 0.00 | 3,833,700.68 | 3,700,000.00 | 0.00 | 3,700,000.00 | -3.5% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (84,494.63) | 84,494.63 | 0.00 | (81,339.00) | 81,339.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (219,905.87) | 0.00 | (219,905.87) | (158,418.00) | 0.00 | (158,418.00) | -28.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (304,400.50) | 84,494.63 | (219,905.87) | (239,757.00) | 81,339.00 | (158,418.00) | -28.0% |
| TOTAL, EXPENDITURES | | | 78,874,378.49 | 24,369,055.64 | 103,243,434.13 | 76,694,818.00 | 20,349,903.00 | 97,044,721.00 | -6.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **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 | (9,540,896.20) | 9,540,896.20 | 0.00 | (10,426,480.00) | 10,426,480.00 | 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 | | | (9,540,896.20) | 9,540,896.20 | 0.00 | (10,426,480.00) | 10,426,480.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (9,540,896.20) | 9,540,896.20 | 0.00 | (10,426,480.00) | 10,426,480.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 87,738,004.02 | 0.00 | 87,738,004.02 | 77,574,220.00 | 0.00 | 77,574,220.00 | -11.6% |
| 2) Federal Revenue | | 8100-8299 | 464,927.23 | 3,394,365.72 | 3,859,292.95 | 1,622,811.00 | 3,995,659.00 | 5,618,470.00 | 45.6% |
| 3) Other State Revenue | | 8300-8599 | 3,066,941.57 | 2,201,041.81 | 5,267,983.38 | 1,429,364.00 | 1,670,697.00 | 3,100,061.00 | -41.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,696,615.16 | 4,632,794.90 | 6,329,410.06 | 1,405,901.00 | 4,257,067.00 | 5,662,968.00 | -10.5% |
| 5) TOTAL, REVENUES | | | 92,966,487.98 | 10,228,202.43 | 103,194,690.41 | 82,032,296.00 | 9,923,423.00 | 91,955,719.00 | -10.9% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 53,924,390.11 | 14,165,663.51 | 68,090,053.62 | 49,106,543.00 | 13,590,012.00 | 62,696,555.00 | -7.9% |
| 2) Instruction - Related Services | 2000-2999 | | 8,362,532.57 | 3,691,471.95 | 12,054,004.52 | 9,959,508.00 | 1,633,895.00 | 11,593,403.00 | -3.8% |
| 3) Pupil Services | 3000-3999 | | 3,717,309.76 | 2,479,398.08 | 6,196,707.84 | 4,639,567.00 | 1,388,129.00 | 6,027,696.00 | -2.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 3,826,578.79 | 347,116.56 | 4,173,695.35 | 3,661,094.00 | 251,339.00 | 3,912,433.00 | -6.3% |
| 8) Plant Services | 8000-8999 | | 5,209,866.58 | 3,685,405.54 | 8,895,272.12 | 5,628,106.00 | 3,486,528.00 | 9,114,634.00 | 2.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 3,833,700.68 | 0.00 | 3,833,700.68 | 3,700,000.00 | 0.00 | 3,700,000.00 | -3.5% |
| 10) TOTAL, EXPENDITURES | | | 78,874,378.49 | 24,369,055.64 | 103,243,434.13 | 76,694,818.00 | 20,349,903.00 | 97,044,721.00 | -6.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 14,092,109.49 | (14,140,853.21) | (48,743.72) | 5,337,478.00 | (10,426,480.00) | (5,089,002.00) | 10340.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | (9,540,896.20) | 9,540,896.20 | 0.00 | (10,426,480.00) | 10,426,480.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (9,540,896.20) | 9,540,896.20 | 0.00 | (10,426,480.00) | 10,426,480.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,551,213.29 | (4,599,957.01) | (48,743.72) | (5,089,002.00) | 0.00 | (5,089,002.00) | 10340.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,746,523.04 | 470,094.85 | 13,216,617.89 | 17,389,031.43 | (3,971,311.26) | 13,417,720.17 | 1.5% |
| b) Audit Adjustments | | 9793 | 48,782.00 | 201,064.00 | 249,846.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,795,305.04 | 671,158.85 | 13,466,463.89 | 17,389,031.43 | (3,971,311.26) | 13,417,720.17 | -0.4% |
| d) Other Restatements | | 9795 | 42,513.10 | (42,513.10) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,837,818.14 | 628,645.75 | 13,466,463.89 | 17,389,031.43 | (3,971,311.26) | 13,417,720.17 | -0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 17,389,031.43 | (3,971,311.26) | 13,417,720.17 | 12,300,029.43 | (3,971,311.26) | 8,328,718.17 | -37.9% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 11,000.00 | 0.00 | 11,000.00 | 11,000.00 | 0.00 | 11,000.00 | 0.0% |
| Stores | | 9712 | 150,947.02 | 0.00 | 150,947.02 | 80,000.00 | 0.00 | 80,000.00 | -47.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,038,516.76 | 1,038,516.76 | 0.00 | 1,038,516.76 | 1,038,516.76 | 0.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 14,129,780.41 | 0.00 | 14,129,780.41 | 9,297,687.43 | 0.00 | 9,297,687.43 | -34.2% |
| Instructional/Facilities/Tech. | 0000 | 9780 | *9,021,922.35* | | *9,021,922.35* | | | | |
| One-time COVID Relief Funds | 0000 | 9780 | *5,009,828.02* | | *5,009,828.02* | | | | |
| Instructional Materials | 1100 | 9780 | *835.04* | | *835.04* | | | | |
| Intruct./Facilities/Tech. Prog & Projects | 0000 | 9780 | | | | *9,199,657.39* | | *9,199,657.39* | |
| Instructional Materials | 1100 | 9780 | | | | *835.04* | | *835.04* | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,097,304.00 | 0.00 | 3,097,304.00 | 2,911,342.00 | 0.00 | 2,911,342.00 | -6.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (5,009,828.02) | (5,009,828.02) | 0.00 | (5,009,828.02) | (5,009,828.02) | 0.0% |

| Resource | Description | 2019-20 Unaudited Actuals | 2020-21 Budget |
|---|---|---|---|
| 5640 | Medi-Cal Billing Option | 84,379.74 | 84,379.74 |
| 7311 | Classified School Employee Professional Development Block Grant | 45,102.30 | 45,102.30 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 138,284.00 | 138,284.00 |
| 7510 | Low-Performing Students Block Grant | 117,558.55 | 117,558.55 |
| 9010 | Other Restricted Local | 653,192.17 | 653,192.17 |
| Total, Restricted Balance | | 1,038,516.76 | 1,038,516.76 |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,398,093.86 | 4,200,000.00 | -4.5% |
| 3) Other State Revenue | | 8300-8599 | 355,668.96 | 350,000.00 | -1.6% |
| 4) Other Local Revenue | | 8600-8799 | 155,107.68 | 100,000.00 | -35.5% |
| 5) TOTAL, REVENUES | | | 4,908,870.50 | 4,650,000.00 | -5.3% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,906,863.02 | 1,851,209.00 | -2.9% |
| 3) Employee Benefits | | 3000-3999 | 994,272.48 | 1,002,320.00 | 0.8% |
| 4) Books and Supplies | | 4000-4999 | 1,769,000.44 | 1,748,000.00 | -1.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 89,731.41 | 94,100.00 | 4.9% |
| 6) Capital Outlay | | 6000-6999 | 22,424.13 | 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 | 219,905.87 | 158,418.00 | -28.0% |
| 9) TOTAL, EXPENDITURES | | | 5,002,197.35 | 4,854,047.00 | -3.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (93,326.85) | (204,047.00) | 118.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (93,326.85) | (204,047.00) | 118.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,763,094.72 | 1,669,767.87 | -5.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,763,094.72 | 1,669,767.87 | -5.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,763,094.72 | 1,669,767.87 | -5.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,669,767.87 | 1,465,720.87 | -12.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 24,084.54 | 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 | 1,645,683.33 | 1,465,720.87 | -10.9% |
| 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 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,087,881.69 | | |
| 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 | 908,695.49 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 49,833.77 | | |
| 6) Stores | | 9320 | 24,084.54 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,070,495.49 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 180,432.47 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 220,295.15 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 400,727.62 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,669,767.87 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 4,398,093.86 | 4,200,000.00 | -4.5% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,398,093.86 | 4,200,000.00 | -4.5% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 355,668.96 | 350,000.00 | -1.6% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 355,668.96 | 350,000.00 | -1.6% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 131,671.34 | 95,000.00 | -27.9% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,503.04 | 5,000.00 | -74.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 3,933.30 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 155,107.68 | 100,000.00 | -35.5% |
| TOTAL, REVENUES | | | 4,908,870.50 | 4,650,000.00 | -5.3% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 1,636,958.55 | 1,571,807.00 | -4.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 205,059.67 | 198,936.00 | -3.0% |
| Clerical, Technical and Office Salaries | | 2400 | 64,844.80 | 80,466.00 | 24.1% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,906,863.02 | 1,851,209.00 | -2.9% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 343,670.47 | 353,539.00 | 2.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 149,418.47 | 141,284.00 | -5.4% |
| Health and Welfare Benefits | | 3401-3402 | 434,968.08 | 443,488.00 | 2.0% |
| Unemployment Insurance | | 3501-3502 | 949.12 | 932.00 | -1.8% |
| Workers' Compensation | | 3601-3602 | 44,261.13 | 42,954.00 | -3.0% |
| OPEB, Allocated | | 3701-3702 | 21,005.21 | 20,123.00 | -4.2% |
| 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 | | | 994,272.48 | 1,002,320.00 | 0.8% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 45,435.87 | 48,000.00 | 5.6% |
| Noncapitalized Equipment | | 4400 | 58,455.17 | 50,000.00 | -14.5% |
| Food | | 4700 | 1,665,109.40 | 1,650,000.00 | -0.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,769,000.44 | 1,748,000.00 | -1.2% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,582.15 | 5,000.00 | 39.6% |
| Dues and Memberships | | 5300 | 1,452.15 | 1,600.00 | 10.2% |
| 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 | 35,837.44 | 35,000.00 | -2.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 43.97 | 1,000.00 | 2174.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 47,956.70 | 50,000.00 | 4.3% |
| Communications | | 5900 | 859.00 | 1,500.00 | 74.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 89,731.41 | 94,100.00 | 4.9% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 11,160.67 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 11,263.46 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 22,424.13 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 219,905.87 | 158,418.00 | -28.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 219,905.87 | 158,418.00 | -28.0% |
| TOTAL, EXPENDITURES | | | 5,002,197.35 | 4,854,047.00 | -3.0% |

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

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,398,093.86 | 4,200,000.00 | -4.5% |
| 3) Other State Revenue | | 8300-8599 | 355,668.96 | 350,000.00 | -1.6% |
| 4) Other Local Revenue | | 8600-8799 | 155,107.68 | 100,000.00 | -35.5% |
| 5) TOTAL, REVENUES | | | 4,908,870.50 | 4,650,000.00 | -5.3% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 4,741,189.60 | 4,654,031.00 | -1.8% |
| 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 | | 219,905.87 | 158,418.00 | -28.0% |
| 8) Plant Services | 8000-8999 | | 41,101.88 | 41,598.00 | 1.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,002,197.35 | 4,854,047.00 | -3.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (93,326.85) | (204,047.00) | 118.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (93,326.85) | (204,047.00) | 118.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,763,094.72 | 1,669,767.87 | -5.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,763,094.72 | 1,669,767.87 | -5.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,763,094.72 | 1,669,767.87 | -5.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,669,767.87 | 1,465,720.87 | -12.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 24,084.54 | 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 | 1,645,683.33 | 1,465,720.87 | -10.9% |
| 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 Unaudited Actuals | 2020-21 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 1,645,683.33 | 1,465,720.87 |
| Total, Restricted Balance | | 1,645,683.33 | 1,465,720.87 |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 252,837.74 | 160,000.00 | -36.7% |
| 5) TOTAL, REVENUES | | | 252,837.74 | 160,000.00 | -36.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 139,170.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 4,638,600.72 | 9,170,100.00 | 97.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,777,770.72 | 9,170,100.00 | 91.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (4,524,932.98) | (9,010,100.00) | 99.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 9,895.31 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 9,895.31 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (4,515,037.67) | (9,010,100.00) | 99.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,546,705.42 | 10,031,667.75 | -31.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,546,705.42 | 10,031,667.75 | -31.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,546,705.42 | 10,031,667.75 | -31.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,031,667.75 | 1,021,567.75 | -89.8% |
| 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 | 10,031,667.75 | 1,021,567.75 | -89.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 10,203,706.47 | | |
| 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 | 144,446.14 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 9,007.70 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 10,357,160.31 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 312,870.37 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 12,622.19 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 325,492.56 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 10,031,667.75 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to 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 | 252,837.74 | 160,000.00 | -36.7% |
| 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 | | | 252,837.74 | 160,000.00 | -36.7% |
| TOTAL, REVENUES | | | 252,837.74 | 160,000.00 | -36.7% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 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% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 139,170.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 139,170.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 231,361.24 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 4,407,239.48 | 9,170,100.00 | 108.1% |
| 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 | | | 4,638,600.72 | 9,170,100.00 | 97.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 4,777,770.72 | 9,170,100.00 | 91.9% |

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

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 9,895.31 | 0.00 | -100.0% |
| 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 | | | 9,895.31 | 0.00 | -100.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 9,895.31 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 252,837.74 | 160,000.00 | -36.7% |
| 5) TOTAL, REVENUES | | | 252,837.74 | 160,000.00 | -36.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 4,777,770.72 | 9,170,100.00 | 91.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,777,770.72 | 9,170,100.00 | 91.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (4,524,932.98) | (9,010,100.00) | 99.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 9,895.31 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 9,895.31 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (4,515,037.67) | (9,010,100.00) | 99.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,546,705.42 | 10,031,667.75 | -31.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 14,546,705.42 | 10,031,667.75 | -31.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,546,705.42 | 10,031,667.75 | -31.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,031,667.75 | 1,021,567.75 | -89.8% |
| 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 | 10,031,667.75 | 1,021,567.75 | -89.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 31,318.26 | 30,300.00 | -3.3% |
| 5) TOTAL, REVENUES | | | 31,318.26 | 30,300.00 | -3.3% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 30,056.05 | 30,300.00 | 0.8% |
| 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 | | | 30,056.05 | 30,300.00 | 0.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,262.21 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,262.21 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 47,342.29 | 48,604.50 | 2.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 47,342.29 | 48,604.50 | 2.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 47,342.29 | 48,604.50 | 2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 48,604.50 | 48,604.50 | 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 | 1,262.21 | 1,262.21 | 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 | 47,342.29 | 47,342.29 | 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 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 47,343.04 | | |
| 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 | 1,261.89 | | |
| 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 | | | 48,604.93 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.43 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.43 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 48,604.50 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| 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 | 699.10 | 300.00 | -57.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 30,619.16 | 30,000.00 | -2.0% |
| 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 | | | 31,318.26 | 30,300.00 | -3.3% |
| TOTAL, REVENUES | | | 31,318.26 | 30,300.00 | -3.3% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| 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 | 21,604.91 | 20,000.00 | -7.4% |
| Noncapitalized Equipment | | 4400 | 8,451.14 | 10,300.00 | 21.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 30,056.05 | 30,300.00 | 0.8% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 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% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| 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% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 30,056.05 | 30,300.00 | 0.8% |

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

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 31,318.26 | 30,300.00 | -3.3% |
| 5) TOTAL, REVENUES | | | 31,318.26 | 30,300.00 | -3.3% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 30,056.05 | 30,300.00 | 0.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 30,056.05 | 30,300.00 | 0.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,262.21 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,262.21 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 47,342.29 | 48,604.50 | 2.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 47,342.29 | 48,604.50 | 2.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 47,342.29 | 48,604.50 | 2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 48,604.50 | 48,604.50 | 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 | 1,262.21 | 1,262.21 | 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 | 47,342.29 | 47,342.29 | 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 Unaudited Actuals | 2020-21 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,262.21 | 1,262.21 |
| Total, Restricted Balance | | 1,262.21 | 1,262.21 |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 34,130.69 | 32,827.00 | -3.8% |
| 4) Other Local Revenue | | 8600-8799 | 4,529,650.72 | 4,394,924.00 | -3.0% |
| 5) TOTAL, REVENUES | | | 4,563,781.41 | 4,427,751.00 | -3.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 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 | 3,544,221.68 | 4,871,413.00 | 37.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,544,221.68 | 4,871,413.00 | 37.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,019,559.73 | (443,662.00) | -143.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,019,559.73 | (443,662.00) | -143.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,984,566.35 | 5,004,126.08 | 25.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,984,566.35 | 5,004,126.08 | 25.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,984,566.35 | 5,004,126.08 | 25.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,004,126.08 | 4,560,464.08 | -8.9% |
| 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 | 5,004,126.08 | 4,560,464.08 | -8.9% |
| 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 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 4,980,013.30 | | |
| 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 | 24,112.78 | | |
| 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 | | | 5,004,126.08 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 5,004,126.08 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 30,541.52 | 32,827.00 | 7.5% |
| Other Subventions/In-Lieu Taxes | | 8572 | 3,589.17 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 34,130.69 | 32,827.00 | -3.8% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 4,170,689.90 | 4,008,462.00 | -3.9% |
| Unsecured Roll | | 8612 | 222,426.43 | 355,462.00 | 59.8% |
| Prior Years' Taxes | | 8613 | 11,371.95 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 56,129.88 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 69,032.56 | 31,000.00 | -55.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,529,650.72 | 4,394,924.00 | -3.0% |
| TOTAL, REVENUES | | | 4,563,781.41 | 4,427,751.00 | -3.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 1,673,358.00 | 2,888,147.00 | 72.6% |
| Bond Interest and Other Service Charges | | 7434 | 1,870,863.68 | 1,983,266.00 | 6.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,544,221.68 | 4,871,413.00 | 37.4% |
| TOTAL, EXPENDITURES | | | 3,544,221.68 | 4,871,413.00 | 37.4% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 34,130.69 | 32,827.00 | -3.8% |
| 4) Other Local Revenue | | 8600-8799 | 4,529,650.72 | 4,394,924.00 | -3.0% |
| 5) TOTAL, REVENUES | | | 4,563,781.41 | 4,427,751.00 | -3.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 3,544,221.68 | 4,871,413.00 | 37.4% |
| 10) TOTAL, EXPENDITURES | | | 3,544,221.68 | 4,871,413.00 | 37.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,019,559.73 | (443,662.00) | -143.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,019,559.73 | (443,662.00) | -143.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,984,566.35 | 5,004,126.08 | 25.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,984,566.35 | 5,004,126.08 | 25.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,984,566.35 | 5,004,126.08 | 25.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,004,126.08 | 4,560,464.08 | -8.9% |
| 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 | 5,004,126.08 | 4,560,464.08 | -8.9% |
| 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 Unaudited Actuals | 2020-21 Budget |
|---|---|---|---|
| | Total, Restricted Balance | 0.00 | 0.00 |

| Description | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 7,691.75 | 7,691.75 | 7,957.43 | 7,502.78 | 7,502.78 | 7,695.95 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 7,691.75 | 7,691.75 | 7,957.43 | 7,502.78 | 7,502.78 | 7,695.95 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 49.47 | 49.47 | 49.50 | 53.28 | 53.28 | 53.28 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | 6.00 | 6.00 | 6.00 | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 55.47 | 55.47 | 55.50 | 53.28 | 53.28 | 53.28 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 7,747.22 | 7,747.22 | 8,012.93 | 7,556.06 | 7,556.06 | 7,749.23 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **B. COUNTY OFFICE OF EDUCATION** | | | | | | |
| **1. County Program Alternative Education ADA** | | | | | | |
| 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)] | | | | | | |
| **d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **2. District Funded County Program ADA** | | | | | | |
| 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] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. Adults in Correctional Facilities** | | | | | | |
| **5. County Operations Grant ADA** | | | | | | |
| **6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **C. CHARTER SCHOOL ADA** | | | | | | |
| 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. | | | | | | |
| **FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.** | | | | | | |
| **1. Total Charter School Regular ADA** | | | | | | |
| **2. Charter School County Program Alternative Education ADA** | | | | | | |
| 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)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. Charter School Funded County Program ADA** | | | | | | |
| 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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.** | | | | | | |
| **5. Total Charter School Regular ADA** | | | | | | |
| **6. Charter School County Program Alternative Education ADA** | | | | | | |
| 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)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **7. Charter School Funded County Program ADA** | | | | | | |
| 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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)** | 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 |
|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 1,219,959.00 | | 1,219,959.00 | | | 1,219,959.00 |
| Work in Progress | 1,960,712.49 | | 1,960,712.49 | 3,214,456.64 | 931,425.79 | 4,243,743.34 |
| Total capital assets not being depreciated | 3,180,671.49 | 0.00 | 3,180,671.49 | 3,214,456.64 | 931,425.79 | 5,463,702.34 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 9,912,437.44 | | 9,912,437.44 | 982,831.05 | | 10,895,268.49 |
| Buildings | 73,318,366.53 | | 73,318,366.53 | 1,898,847.07 | | 75,217,213.60 |
| Equipment | 3,634,196.76 | | 3,634,196.76 | 97,860.22 | | 3,732,056.98 |
| Total capital assets being depreciated | 86,865,000.73 | 0.00 | 86,865,000.73 | 2,979,538.34 | 0.00 | 89,844,539.07 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (4,690,093.99) | | (4,690,093.99) | (498,986.18) | | (5,189,080.17) |
| Buildings | (36,093,697.39) | | (36,093,697.39) | (2,559,413.01) | | (38,653,110.40) |
| Equipment | (2,688,456.99) | | (2,688,456.99) | (174,460.61) | | (2,862,917.60) |
| Total accumulated depreciation | (43,472,248.37) | 0.00 | (43,472,248.37) | (3,232,859.80) | 0.00 | (46,705,108.17) |
| Total capital assets being depreciated, net | 43,392,752.36 | 0.00 | 43,392,752.36 | (253,321.46) | 0.00 | 43,139,430.90 |
| Governmental activity capital assets, net | 46,573,423.85 | 0.00 | 46,573,423.85 | 2,961,135.18 | 931,425.79 | 48,603,133.24 |
| **Business-Type Activities:** | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 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 |

| 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 | 47,948,105.69 | 301 | 0.00 | 303 | 47,948,105.69 | 305 | 102,358.88 | | 307 | 47,845,746.81 | 309 |
| 2000 - Classified Salaries | 14,012,027.05 | 311 | 113,414.68 | 313 | 13,898,612.37 | 315 | 686,044.16 | | 317 | 13,212,568.21 | 319 |
| 3000 - Employee Benefits | 24,815,660.55 | 321 | 1,883,348.45 | 323 | 22,932,312.10 | 325 | 1,647,132.86 | | 327 | 21,285,179.24 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 4,804,230.86 | 331 | 0.00 | 333 | 4,804,230.86 | 335 | 917,523.30 | | 337 | 3,886,707.56 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 7,489,603.82 | 341 | 0.00 | 343 | 7,489,603.82 | 345 | 1,275,048.76 | | 347 | 6,214,555.06 | 349 |
| | | | | TOTAL | 97,072,864.84 | 365 | | | TOTAL | 92,444,756.88 | 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 | 39,691,593.73 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 3,567,455.15 | 380 |
| 3. STRS | 3101 & 3102 | 6,623,547.07 | 382 |
| 4. PERS | 3201 & 3202 | 317,083.13 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 948,205.51 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 6,321,026.15 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 22,646.99 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 1,035,960.18 | 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) | | 58,527,517.91 | 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) | | 82,208.88 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 58,445,309.03 | 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 | | 63.22% | |
| 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) | 60.00% |
| 2. | Percentage spent by this district (Part II, Line 15) | 63.22% |
| 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) | 92,444,756.88 |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|---|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | | |
| General Obligation Bonds Payable | 51,831,884.00 | | 51,831,884.00 | 361,033.00 | 2,275,399.00 | 49,917,518.00 | 3,515,399.00 |
| 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 | 21,490,575.00 | 1,181,259.00 | 22,671,834.00 | 3,036,982.00 | | 25,708,816.00 | |
| Compensated Absences Payable | 409,231.39 | 102,307.61 | 511,539.00 | 11,431.77 | | 522,970.77 | |
| Governmental activities long-term liabilities | 73,731,690.39 | 1,283,566.61 | 75,015,257.00 | 3,409,446.77 | 2,275,399.00 | 76,149,304.77 | 3,515,399.00 |
| **Business-Type Activities:** | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 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 |

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2019-20 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 103,243,434.13 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 9,360,935.16 |
| 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 | 387,595.73 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100<br>9200 | 7699<br>7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 16,621.93 |
| 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) | | | | 404,217.66 |
| 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 | 93,326.85 |
| 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) | | | | 93,571,608.16 |

| 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) | | 7,747.22 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 12,078.09 |

| 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.) | 93,576,920.98 | 11,740.19 |
| 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) | 93,576,920.98 | 11,740.19 |
| B. Required effort (Line A.2 times 90%) | 84,219,228.88 | 10,566.17 |
| C. Current year expenditures (Line I.E and Line II.B) | 93,571,608.16 | 12,078.09 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

| | 2019-20 Calculations | | | 2020-21 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **A. PRIOR YEAR DATA** (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | **2018-19 Actual** | | | **2019-20 Actual** | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 51,860,031.94 | | 51,860,031.94 | | | 52,197,858.56 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 7,993.02 | | 7,993.02 | | | 7,747.22 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | **Adjustments to 2018-19** | | | **Adjustments to 2019-20** | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| **B. CURRENT YEAR GANN ADA** (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | **2019-20 P2 Report** | | | **2020-21 P2 Estimate** | | |
| 1. Total K-12 ADA (Form A, Line A6) | 7,747.22 | | 7,747.22 | 7,556.06 | | 7,556.06 |
| 2. Total Charter Schools ADA (Form A, Line C9) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2) | | | 7,747.22 | | | 7,556.06 |
| **C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED** | **2019-20 Actual** | | | **2020-21 Budget** | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 44,045.37 | | 44,045.37 | 0.00 | | 0.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 8,882.99 | | 8,882.99 | 0.00 | | 0.00 |
| 4. Secured Roll Taxes (Object 8041) | 6,629,889.62 | | 6,629,889.62 | 7,078,899.00 | | 7,078,899.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 200,882.73 | | 200,882.73 | 0.00 | | 0.00 |
| 6. Prior Years' Taxes (Object 8043) | 46,068.12 | | 46,068.12 | 0.00 | | 0.00 |
| 7. Supplemental Taxes (Object 8044) | 420,110.59 | | 420,110.59 | 0.00 | | 0.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 151,193.29 | | 151,193.29 | 0.00 | | 0.00 |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 10. Other In-Lieu Taxes (Object 8082) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 11. Comm. Redevelopment Funds (objects 8047 & 8625) | 1,407,639.09 | | 1,407,639.09 | 170,000.00 | | 170,000.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | | | | | | |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 8,908,711.80 | 0.00 | 8,908,711.80 | 7,248,899.00 | 0.00 | 7,248,899.00 |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62) | | | | | | |
| 17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17) | 8,908,711.80 | 0.00 | 8,908,711.80 | 7,248,899.00 | 0.00 | 7,248,899.00 |

| | 2019-20 Calculations | | | 2020-21 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **EXCLUDED APPROPRIATIONS** | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 926,071.44 | | | 861,202.20 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 926,071.44 | | | 861,202.20 |
| **STATE AID RECEIVED (Funds 01, 09, and 62)** | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 79,173,059.00 | | 79,173,059.00 | 70,495,321.00 | | 70,495,321.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (7,180.35) | | (7,180.35) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 79,165,878.65 | 0.00 | 79,165,878.65 | 70,495,321.00 | 0.00 | 70,495,321.00 |
| **DATA FOR INTEREST CALCULATION** | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 103,194,690.41 | | 103,194,690.41 | 91,955,719.00 | | 91,955,719.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 368,206.63 | | 368,206.63 | 150,000.00 | | 150,000.00 |
| **D. APPROPRIATIONS LIMIT CALCULATIONS** | 2019-20 Actual | | | 2020-21 Budget | | |
| **PRELIMINARY APPROPRIATIONS LIMIT** | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 51,860,031.94 | | | 52,197,858.56 |
| 2. Inflation Adjustment | | | 1.0385 | | | 1.0373 |
| 3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places) | | | 0.9692 | | | 0.9753 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 52,197,858.56 | | | 52,807,461.17 |
| **APPROPRIATIONS SUBJECT TO THE LIMIT** | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 8,908,711.80 | | | 7,248,899.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of $120 times Line B3 or $2,400; but not greater than Line C26 or less than zero) | | | 929,666.40 | | | 906,727.20 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 44,215,218.20 | | | 46,419,764.37 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 44,215,218.20 | | | 46,419,764.37 |
| 7. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) | | | 190,229.04 | | | 87,688.43 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 9,098,940.84 | | | 7,336,587.43 |
| 8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) | | | 44,024,989.16 | | | 46,332,075.94 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 9,098,940.84 | | | |
| b. State Subventions (Line D8) | | | 44,024,989.16 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 926,071.44 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 52,197,858.56 | | | |

| | 2019-20 Calculations | | | 2020-21 Calculations | | |
|---|---|---|---|---|---|---|
| | Extracted Data | Adjustments* | Entered Data/ Totals | Extracted Data | Adjustments* | Entered Data/ Totals |
| **10. Adjustments to the Limit Per Government Code Section 7902.1** (Line D9d minus D4; if negative, then zero) | | | 0.00 | | | |
| If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814 | | | | | | |
| **SUMMARY** | **2019-20 Actual** | | | **2020-21 Budget** | | |
| **11. Adjusted Appropriations Limit** (Lines D4 plus D10) | | | 52,197,858.56 | | | 52,807,461.17 |
| **12. Appropriations Subject to the Limit** (Line D9d) | | | 52,197,858.56 | | | |

* Please provide below an explanation for each entry in the adjustments column.

Desiree Widick
Gann Contact Person

805-488-3588 x 9519
Contact Phone Number

**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) — 2,299,145.79
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 82,614,247.07

**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) — 2.78%

**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) | 3,046,957.55 |
| 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 247,880.77 |
| 3. | External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 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) | 236,712.04 |
| 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) | 3,531,550.36 |
| 9. | Carry-Forward Adjustment (Part IV, Line F) | (725,207.80) |
| 10. | Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,806,342.56 |
| **B.** | **Base Costs** | |
| 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 66,208,640.15 |
| 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 12,054,004.52 |
| 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 6,074,494.68 |
| 4. | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. | Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. | Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. | Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 797,740.97 |
| 8. | External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 38,400.00 |
| 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) | 262,621.93 |
| 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) | 8,278,109.63 |
| 12. | Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 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) | 0.00 |
| 17. | Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 3,094,757.95 |
| 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) | 96,808,769.83 |
| **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) | 3.65% |
| **D.** | **Preliminary Proposed Indirect Cost Rate** **(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19) | 2.90% |

**Part IV - Carry-forward Adjustment**

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

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

| | | |
|---|---|---|
| **A.** | **Indirect costs incurred in the current year (Part III, Line A8)** | 3,531,550.36 |
| **B.** | **Carry-forward adjustment from prior year(s)** | |
| | 1. Carry-forward adjustment from the second prior year | 215,807.01 |
| | 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **C.** | **Carry-forward adjustment for under- or over-recovery in the current year** | |
| | 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.62%) times Part III, Line B19); zero if negative | 0.00 |
| | 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.62%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.62%) times Part III, Line B19); zero if positive | (725,207.80) |
| **D.** | **Preliminary carry-forward adjustment (Line C1 or C2)** | (725,207.80) |

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

| | | |
|---|---|---|
| Option 1. | Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | 2.90% |
| Option 2. | Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-362,603.90) is applied to the current year calculation and the remainder ($-362,603.90) is deferred to one or more future years: | 3.27% |
| Option 3. | Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-241,735.93) is applied to the current year calculation and the remainder ($-483,471.87) is deferred to one or more future years: | 3.40% |

LEA request for Option 1, Option 2, or Option 3

1

| | | |
|---|---|---|
| **F.** | **Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | (725,207.80) |

Approved indirect cost rate: 4.62%
Highest rate used in any program: 4.62%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 3010 | 910,552.95 | 42,067.55 | 4.62% |
| 01 | 4035 | 224,761.32 | 10,383.97 | 4.62% |
| 01 | 4127 | 11,299.15 | 225.98 | 2.00% |
| 01 | 4201 | 44,453.76 | 889.08 | 2.00% |
| 01 | 4203 | 482,999.44 | 9,659.99 | 2.00% |
| 01 | 6010 | 395,466.47 | 18,270.55 | 4.62% |
| 01 | 7311 | 837.03 | 38.67 | 4.62% |
| 01 | 7510 | 64,044.32 | 2,958.84 | 4.62% |
| 13 | 5310 | 4,759,867.35 | 219,905.87 | 4.62% |

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---|---|---|---|---|
| **A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 221,984.45 | | 222,900.30 | 444,884.75 |
| 2. State Lottery Revenue | 8560 | 1,237,069.57 | | 402,501.81 | 1,639,571.38 |
| 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) | | 1,459,054.02 | 0.00 | 625,402.11 | 2,084,456.13 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 3,305.00 | | | 3,305.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 1,302,769.25 | | | 1,302,769.25 |
| 4. Books and Supplies | 4000-4999 | 152,144.73 | | 625,402.11 | 777,546.84 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 ) | | 1,458,218.98 | 0.00 | 625,402.11 | 2,083,621.09 |
| **C. ENDING BALANCE** (Must equal Line A6 minus Line B12) | 979Z | 835.04 | 0.00 | 0.00 | 835.04 |

**D. COMMENTS:**

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

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

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



| Goal | Program/Activity | Direct Costs: Direct Charged (Schedule DCC) Column 1 | Direct Costs: Allocated (Schedule AC) Column 2 | Direct Costs: Subtotal (col. 1 + 2) Column 3 | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|---|---|---|---|---|---|---|---|
| **Instructional Goals** | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K–12 | 58,007,847.38 | 19,830,471.63 | 77,838,319.01 | 3,435,459.86 | | 81,273,778.87 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 521,111.97 | 0.00 | 521,111.97 | 22,999.72 | | 544,111.69 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education | 13,430,490.10 | 2,980,912.38 | 16,411,402.48 | 724,331.09 | | 17,135,733.57 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| **Other Goals** | | | | | | | |
| 7110 | Nonagency - Educational | 16,535.24 | 0.00 | 16,535.24 | 729.80 | | 17,265.04 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| **Other Costs** | | | | | | | |
| ---- | Food Services | | | | | 117,905.93 | 117,905.93 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 330,763.47 | 330,763.47 |
| ---- | Other Outgo | | | | | 3,833,700.68 | 3,833,700.68 |
| **Other Funds** ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 210,080.76 | | 210,080.76 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (219,905.87) | | (219,905.87) |
| ---- | **Total General Fund and Charter Schools Funds Expenditures** | 71,975,984.69 | 22,811,384.01 | 94,787,368.70 | 4,173,695.36 | 4,282,370.08 | 103,243,434.14 |

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



| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Instructional Goals** | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | 56,414,560.59 | 0.00 | 879,030.69 | 0.00 | 706,029.72 | 8,226.38 | 0.00 | | | 0.00 | 0.00 | 58,007,847.38 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 240,878.54 | 280,033.92 | 139.51 | 60.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 521,111.97 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 11,434,614.49 | 986,507.51 | 0.00 | 0.00 | 1,009,368.10 | 0.00 | 0.00 | | | 0.00 | 0.00 | 13,430,490.10 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| **Other Goals** | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 3,144.62 | 0.00 | 10,296.25 | 0.00 | 0.00 | 0.00 | 3,094.37 | 0.00 | 16,535.24 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total Direct Charged Costs** | | 68,090,053.62 | 1,266,541.43 | 879,170.20 | 3,204.62 | 1,715,397.82 | 18,522.63 | 0.00 | 0.00 | 0.00 | 3,094.37 | 0.00 | 71,975,984.69 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|---|---|---|---|---|---|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| **Instructional Goals** | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K–12 | 11,341,275.83 | 7,694,957.90 | 794,237.90 | 19,830,471.63 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 1,863,715.36 | 866,456.38 | 250,740.64 | 2,980,912.38 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Goals** | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| **Other Funds** | | | | | |
| - - | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| - - | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| - - | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| **Total Allocated Support Costs** | | 13,204,991.19 | 8,561,414.28 | 1,044,978.54 | 22,811,384.01 |

| | | |
|---|---|---|
| **A.** | **Central Administration Costs in General Fund and Charter Schools Funds** | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 797,740.97 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 38,400.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 3,309,579.48 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 247,880.77 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 4,393,601.22 |
| **B.** | **Direct Charged and Allocated Costs in General Fund and Charter Schools Funds** | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 71,975,984.69 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 22,811,384.01 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 94,787,368.70 |
| **C.** | **Direct Charged Costs in Other Funds** | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 0.00 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 0.00 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 4,759,867.35 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 4,759,867.35 |
| **D.** | **Total Direct Charged and Allocated Costs (B3 + C5)** | 99,547,236.05 |
| **E.** | **Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)** | 4.41% |

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



| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|---|---|---|---|---|---|
| Food Services (Objects 1000-5999, 6400, and 6500) | 117,905.93 | | | | 117,905.93 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 330,763.47 | | 330,763.47 |
| Other Outgo (Objects 1000-7999) | | | | 3,833,700.68 | 3,833,700.68 |
| **Total Other Costs** | 117,905.93 | 0.00 | 330,763.47 | 3,833,700.68 | 4,282,370.08 |

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs



| | | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|---|---|---|---|---|---|---|---|---|
| | | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| **A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)** | | 1,806,908.60 | 1,283,208.56 | 6,814,971.11 | 3,299,902.92 | 8,561,414.28 | 0.00 | 1,044,978.54 |
| **B. Enter Allocation Factor(s) by Goal:** (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| **Instructional Goals** | **Description** | | | | | | | |
| 0001 | Pre-Kindergarten | | | | | 0.00 | | |
| 1110 | Regular Education, K--12 | 339.56 | 339.56 | 339.56 | 339.56 | 373.00 | | 234.40 |
| 3100 | Alternative Schools | | | | | | | |
| 3200 | Continuation Schools | | | | | | | |
| 3300 | Independent Study Centers | | | | | | | |
| 3400 | Opportunity Schools | | | | | | | |
| 3550 | Community Day Schools | | | | | | | |
| 3700 | Specialized Secondary Programs | | | | | | | |
| 3800 | Career Technical Education | | | | | | | |
| 4110 | Regular Education, Adult | | | | | | | |
| 4610 | Adult Independent Study Centers | | | | | | | |
| 4620 | Adult Correctional Education | | | | | | | |
| 4630 | Adult Career Technical Education | | | | | | | |
| 4760 | Bilingual | | | | | | | |
| 4850 | Migrant Education | | | | | | | |
| 5000-5999 | Special Education (allocated to 5001) | 55.80 | 55.80 | 55.80 | 55.80 | 42.00 | | 74.00 |
| 6000 | ROC/P | | | | | | | |
| **Other Goals** | **Description** | | | | | | | |
| 7110 | Nonagency - Educational | | | | | | | |
| 7150 | Nonagency - Other | | | | | | | |
| 8100 | Community Services | | | | | | | |
| 8500 | Child Care and Development Services | | | | | | | |
| **Other Funds** | **Description** | | | | | | | |
| -- | Adult Education (Fund 11) | | | | | | | |
| -- | Child Development (Fund 12) | | | | | | | |
| -- | Cafeteria (Funds 13 & 61) | | | | | | | |
| **C. Total Allocation Factors** | | 395.36 | 395.36 | 395.36 | 395.36 | 415.00 | 0.00 | 308.40 |

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
2019-20 Expenditures by LEA (LE-CY)



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | | 1,015 |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 464,728.03 | 0.00 | 0.00 | 0.00 | 548,473.26 | 0.00 | 4,998,549.39 | | 6,011,750.68 |
| 2000-2999 | Classified Salaries | 221,076.77 | 0.00 | 0.00 | 0.00 | 143,493.66 | 0.00 | 2,313,620.45 | | 2,678,190.88 |
| 3000-3999 | Employee Benefits | 221,819.05 | 0.00 | 0.00 | 0.00 | 254,136.96 | 0.00 | 2,785,511.71 | | 3,261,467.72 |
| 4000-4999 | Books and Supplies | 5,412.98 | 0.00 | 0.00 | 0.00 | 25,900.60 | 160.91 | 9,330.30 | | 40,804.79 |
| 5000-5999 | Services and Other Operating Expenditures | 73,470.68 | 0.00 | 0.00 | 0.00 | 1,050.00 | 1,186,299.85 | 177,455.50 | | 1,438,276.03 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 986,507.51 | 0.00 | 0.00 | 0.00 | 973,054.48 | 1,186,460.76 | 10,284,467.35 | 0.00 | 13,430,490.10 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 2,980,912.39 | | | | | | | | 2,980,912.39 |
| | Total Indirect Costs and PCR Allocations | 2,980,912.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,980,912.39 |
| | TOTAL COSTS | 3,967,419.90 | 0.00 | 0.00 | 0.00 | 973,054.48 | 1,186,460.76 | 10,284,467.35 | 0.00 | 16,411,402.49 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 134,624.08 | 0.00 | 0.00 | 0.00 | 215,876.51 | 0.00 | 503,932.04 | | 854,432.63 |
| 2000-2999 | Classified Salaries | 71,013.12 | 0.00 | 0.00 | 0.00 | 1,697.41 | 0.00 | 1,752,380.12 | | 1,825,090.65 |
| 3000-3999 | Employee Benefits | 83,341.93 | 0.00 | 0.00 | 0.00 | 71,349.34 | 0.00 | 649,853.79 | | 804,545.06 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,477.50 | | 22,477.50 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 288,979.13 | 0.00 | 0.00 | 0.00 | 288,923.26 | 0.00 | 2,928,643.45 | 0.00 | 3,506,545.84 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 288,979.13 | 0.00 | 0.00 | 0.00 | 288,923.26 | 0.00 | 2,928,643.45 | 0.00 | 3,506,545.84 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 1,041,121.16 |
| | TOTAL COSTS | | | | | | | | | 2,465,424.68 |

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
2019-20 Expenditures by LEA (LE-CY)



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 330,103.95 | 0.00 | 0.00 | 0.00 | 332,596.75 | 0.00 | 4,494,617.35 | | 5,157,318.05 |
| 2000-2999 | Classified Salaries | 150,063.65 | 0.00 | 0.00 | 0.00 | 141,796.25 | 0.00 | 561,240.33 | | 853,100.23 |
| 3000-3999 | Employee Benefits | 138,477.12 | 0.00 | 0.00 | 0.00 | 182,787.62 | 0.00 | 2,135,657.92 | | 2,456,922.66 |
| 4000-4999 | Books and Supplies | 5,412.98 | 0.00 | 0.00 | 0.00 | 25,900.60 | 160.91 | 9,330.30 | | 40,804.79 |
| 5000-5999 | Services and Other Operating Expenditures | 73,470.68 | 0.00 | 0.00 | 0.00 | 1,050.00 | 1,186,299.85 | 154,978.00 | | 1,415,798.53 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 697,528.38 | 0.00 | 0.00 | 0.00 | 684,131.22 | 1,186,460.76 | 7,355,823.90 | 0.00 | 9,923,944.26 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 2,980,912.39 | | | | | | | | 2,980,912.39 |
| | Total Indirect Costs and PCR Allocations | 2,980,912.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,980,912.39 |
| | TOTAL BEFORE OBJECT 8980 | 3,678,440.77 | 0.00 | 0.00 | 0.00 | 684,131.22 | 1,186,460.76 | 7,355,823.90 | 0.00 | 12,904,856.65 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 1,041,121.16 |
| | TOTAL COSTS | | | | | | | | | 13,945,977.81 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 260,558.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 256,081.20 | | 516,640.09 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 856.30 | | 856.30 |
| 3000-3999 | Employee Benefits | 72,597.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 142,757.03 | | 215,354.86 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 333,156.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 399,694.53 | 0.00 | 732,851.25 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 333,156.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 399,694.53 | 0.00 | 732,851.25 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 1,041,121.16 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 5,196,823.01 |
| | TOTAL COSTS | | | | | | | | | 6,970,795.42 |

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

| 2018-19 Expenditures | A. State and Local | B. Local Only |
|---|---|---|
| 1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | 12,813,052.57 | 6,145,555.01 |
| 2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | | |
| 3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795) | | |
| 4. Enter any other adjustments, not included in Line 1 (explain below) | | |
| 5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4) | 12,813,052.57 | 6,145,555.01 |
| **C. Unduplicated Pupil Count** | | |
| 1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet | 1,014.00 | |
| 2. Enter any adjustments not included in Line C1 (explain below) | | |
| 3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2) | 1,014.00 | |

**SELPA:** Ventura County (AG)

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

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

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

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

## SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of children with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:

   a. Has left the jurisdiction of the agency;
   b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| Provide the condition number, if any, to be used in the calculation below: | State and Local | Local Only |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

**SELPA:** Ventura County (AG)

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

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

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

| | | State and Local | Local Only |
|---|---|---|---|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | | | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310 | | | |
| Increase in funding (if difference is positive) | 0.00 | | |
| Maximum available for MOE reduction (50% of increase in funding) | 0.00 (a) | | |
| Current year funding (IDEA Section 619 - Resource 3315) | | | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | 0.00 (b) | | |
| **If (b) is greater than (a).** Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | (c) | | |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | 0.00 (d) | | |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | | | |
| **If (b) is less than (a).** Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | (e) | | |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | 0.00 (f) | | |

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

**SELPA:** Ventura County (AG)

**SECTION 3**

| | Column A | Column B | Column C |
|---|---|---|---|
| | **Actual Expenditures (LE-CY Worksheet) FY 2019-20** | **Actual Expenditures Comparison Year 2018-19** | **Difference (A - B)** |
| **A. COMBINED STATE AND LOCAL EXPENDITURES METHOD** | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 16,411,402.49 | | |
| b. Less: Expenditures paid from federal sources | 2,465,424.68 | | |
| c. Expenditures paid from state and local sources | 13,945,977.81 | 12,813,052.57 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 12,813,052.57 | |
| Less: Exempt reduction(s) for SECTION1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 13,945,977.81 | 12,813,052.57 | 1,132,925.24 |

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

| | Actual FY 2019-20 | Comparison Year 2017-18 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 16,411,402.49 | | |
| b. Less: Expenditures paid from federal sources | 2,465,424.68 | | |
| c. Expenditures paid from state and local sources | 13,945,977.81 | 12,578,586.55 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 12,578,586.55 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 13,945,977.81 | 12,578,586.55 | |
| d. Special education unduplicated pupil count | 1,015 | 970 | |
| e. Per capita state and local expenditures (A2c/A2d) | 13,739.88 | 12,967.62 | 772.26 |

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

**SELPA:** Ventura County (AG)

**B. LOCAL EXPENDITURES ONLY METHOD**

| | Actual FY 2019-20 | Comparison Year 2017-18 | Difference |
|---|---|---|---|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 6,970,795.42 | 6,229,963.49 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 6,229,963.49 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 6,970,795.42 | 6,229,963.49 | 740,831.93 |

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

| | Actual FY 2019-20 | Comparison Year 2017-18 | Difference |
|---|---|---|---|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 6,970,795.42 | 6,229,963.49 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE | | 6,229,963.49 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 6,970,795.42 | 6,229,963.49 | |
| b. Special education unduplicated pupil count | 1,015 | 970 | |
| c. Per capita local expenditures (B2a/B2b) | 6,867.78 | 6,422.64 | 445.14 |

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

Desiree Widick
Contact Name

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Telephone Number

Assistant Director Finance
Title

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Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
2019-20 Expenditures by SELPA (SE-CY)



**SELPA:** Ventura County (AG)

| Object Code | Description | Ventura COE (AG00) | Briggs Elementary (AG01) | Conejo Valley Unified (AG02) | Hueneme Elementary (AG03) | Mesa Union Elementary (AG04) | Ocean View Elementary (AG06) |
|---|---|---|---|---|---|---|---|
| **TOTAL EXPENDITURES - All Sources** | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **EXPENDITURES - Paid from State and Local Sources** | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
2019-20 Expenditures by SELPA (SE-CY)



**SELPA:** Ventura County (AG)

| Object Code | Description | Oxnard Elementary (AG07) | Pleasant Valley School (AG08) | Rio Elementary (AG09) | Somis Union Elementary (AG11) | Oxnard Union High (AG13) | Fillmore Unified (AG15) |
|---|---|---|---|---|---|---|---|
| **TOTAL EXPENDITURES - All Sources** | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **EXPENDITURES - Paid from State and Local Sources** | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

**SELPA:** Ventura County (AG)

| Object Code | Description | Ojai Unified (AG16) | Oak Park Unified (AG17) | Ventura Unified (AG18) | Las Virgenes Unified (AG19) | Moorpark Unified (AG20) | Simi Valley Unified (AG21) |
|---|---|---|---|---|---|---|---|
| **TOTAL EXPENDITURES - All Sources** | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **EXPENDITURES - Paid from State and Local Sources** | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
2019-20 Expenditures by SELPA (SE-CY)



**SELPA:** Ventura County (AG)

| Object Code | Description | Mupu Elementary (AG23) | Santa Clara Elementary (AG24) | Santa Paula Unified (AG25) | Adjustments* | Total |
|---|---|---|---|---|---|---|
| **TOTAL EXPENDITURES - All Sources** | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | 0.00 |
| 2000-2999 | Classified Salaries | | | | | 0.00 |
| 3000-3999 | Employee Benefits | | | | | 0.00 |
| 4000-4999 | Books and Supplies | | | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | | | 0.00 |
| 6000-6999 | Capital Outlay | | | | | 0.00 |
| 7130 | State Special Schools | | | | | 0.00 |
| 7430-7439 | Debt Service | | | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | 0.00 |
| PCRA | Program Cost Report Allocations | | | | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **EXPENDITURES - Paid from State and Local Sources** | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | 0.00 |
| 2000-2999 | Classified Salaries | | | | | 0.00 |
| 3000-3999 | Employee Benefits | | | | | 0.00 |
| 4000-4999 | Books and Supplies | | | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | | | 0.00 |
| 6000-6999 | Capital Outlay | | | | | 0.00 |
| 7130 | State Special Schools | | | | | 0.00 |
| 7430-7439 | Debt Service | | | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | 0.00 |
| PCRA | Program Cost Report Allocations | | | | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
2019-20 Expenditures by SELPA (SE-CY)



**SELPA:** Ventura County (AG)

| Object Code | Description | Ventura COE (AG00) | Briggs Elementary (AG01) | Conejo Valley Unified (AG02) | Hueneme Elementary (AG03) | Mesa Union Elementary (AG04) | Ocean View Elementary (AG06) |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES - Paid from Local Sources** | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **UNDUPLICATED PUPIL COUNT** | | | | | | | |

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

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
2019-20 Expenditures by SELPA (SE-CY)



**SELPA:** Ventura County (AG)

| Object Code | Description | Oxnard Elementary (AG07) | Pleasant Valley School (AG08) | Rio Elementary (AG09) | Somis Union Elementary (AG11) | Oxnard Union High (AG13) | Fillmore Unified (AG15) |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES - Paid from Local Sources** | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **UNDUPLICATED PUPIL COUNT** | | | | | | | |

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

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
2019-20 Expenditures by SELPA (SE-CY)



**SELPA:** Ventura County (AG)

| Object Code | Description | Ojai Unified (AG16) | Oak Park Unified (AG17) | Ventura Unified (AG18) | Las Virgenes Unified (AG19) | Moorpark Unified (AG20) | Simi Valley Unified (AG21) |
|---|---|---|---|---|---|---|---|
| **EXPENDITURES - Paid from Local Sources** | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **UNDUPLICATED PUPIL COUNT** | | | | | | | |

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

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
2019-20 Expenditures by SELPA (SE-CY)



**SELPA:** Ventura County (AG)

| Object Code | Description | Mupu Elementary (AG23) | Santa Clara Elementary (AG24) | Santa Paula Unified (AG25) | Adjustments* | Total |
|---|---|---|---|---|---|---|
| **EXPENDITURES - Paid from Local Sources** | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | 0.00 |
| 2000-2999 | Classified Salaries | | | | | 0.00 |
| 3000-3999 | Employee Benefits | | | | | 0.00 |
| 4000-4999 | Books and Supplies | | | | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | | | | | 0.00 |
| 6000-6999 | Capital Outlay | | | | | 0.00 |
| 7130 | State Special Schools | | | | | 0.00 |
| 7430-7439 | Debt Service | | | | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **UNDUPLICATED PUPIL COUNT** | | | | | | 0 |

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

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



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | 1,015 |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 422,890.00 | 0.00 | 0.00 | 0.00 | 571,610.00 | 5,002,737.00 | | 5,997,237.00 |
| 2000-2999 | Classified Salaries | 170,033.00 | 0.00 | 0.00 | 0.00 | 179,373.00 | 2,479,137.00 | | 2,828,543.00 |
| 3000-3999 | Employee Benefits | 229,111.00 | 0.00 | 0.00 | 0.00 | 283,605.00 | 2,550,674.00 | | 3,063,390.00 |
| 4000-4999 | Books and Supplies | 6,700.00 | 0.00 | 0.00 | 0.00 | 31,122.00 | 10,800.00 | | 48,622.00 |
| 5000-5999 | Services and Other Operating Expenditures | 54,200.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 1,341,750.00 | | 1,398,950.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 882,934.00 | 0.00 | 0.00 | 0.00 | 1,068,710.00 | 11,385,098.00 | 0.00 | 13,336,742.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 882,934.00 | 0.00 | 0.00 | 0.00 | 1,068,710.00 | 11,385,098.00 | 0.00 | 13,336,742.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 422,890.00 | 0.00 | 0.00 | 0.00 | 356,965.00 | 5,002,737.00 | | 5,782,592.00 |
| 2000-2999 | Classified Salaries | 102,850.00 | 0.00 | 0.00 | 0.00 | 179,373.00 | 576,608.00 | | 858,831.00 |
| 3000-3999 | Employee Benefits | 191,165.00 | 0.00 | 0.00 | 0.00 | 222,025.00 | 2,038,308.00 | | 2,451,498.00 |
| 4000-4999 | Books and Supplies | 6,700.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 10,800.00 | | 37,500.00 |
| 5000-5999 | Services and Other Operating Expenditures | 54,200.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 1,341,750.00 | | 1,398,950.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 777,805.00 | 0.00 | 0.00 | 0.00 | 781,363.00 | 8,970,203.00 | 0.00 | 10,529,371.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 777,805.00 | 0.00 | 0.00 | 0.00 | 781,363.00 | 8,970,203.00 | 0.00 | 10,529,371.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 1,233,075.00 |
| | TOTAL COSTS | | | | | | | | 11,762,446.00 |

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



| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|---|---|---|---|---|---|---|---|---|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 325,046.00 | 0.00 | 0.00 | 0.00 | 0.00 | 265,797.00 | | 590,843.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 115,533.00 | 0.00 | 0.00 | 0.00 | 0.00 | 104,288.00 | | 219,821.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 440,579.00 | 0.00 | 0.00 | 0.00 | 0.00 | 370,085.00 | 0.00 | 810,664.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 440,579.00 | 0.00 | 0.00 | 0.00 | 0.00 | 370,085.00 | 0.00 | 810,664.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | 1,233,075.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | 5,631,640.00 |
| | TOTAL COSTS | | | | | | | | 7,675,379.00 |

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