



# SBPSD FY 2019-20 Unaudited Actuals

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SEPTEMBER 9, 2020

# FY 2019-20 Unaudited Actuals

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*Per education code, on or before September 15th , the Governing Board of each school district shall approve an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement with the county superintendent of schools.*

- ❖ 2019-20 Unaudited Actuals – Board Action
- ❖ Multi-Year Projections (MYP)
- ❖ Next Steps

# 2019-20 Key Items

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- ❖ Declining enrollment – 52 students as of CBEDS\* data
- ❖ COVID-19
- ❖ Planning for summer projects
- ❖ MacBooks

\* *California Basic Education Data System*

# Revenues – *Unrestricted General Fund*

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Revenue Sources	Object Code	Actuals	Estimated Actuals	Increase/ (Decrease) with Estimated Actuals
LCFF/Revenue Limit Sources	8010-8099	24,040,742.10	24,026,033.00	14,709.10
Federal Revenues	8100-8299	103,641.76	213,968.00	(110,326.24)
Other State Revenues	8300-8599	778,476.39	650,117.00	128,359.39
Other Local Revenue	8600-8799	1,306,516.24	1,252,692.00	53,824.24
Interfund Transfers-In	8900-8929	178,210.00	162,801.00	15,409.00
<b>Total Unrestricted Revenue</b>		<b>26,407,586.49</b>	<b>26,305,611.00</b>	<b>101,975.49</b>

# Expenditures – *Unrestricted General Fund*

<b>Expenditures</b>	<b>Object</b>	<b>Unaudited Actuals</b>	<b>Estimated Actuals</b>	<b>Increase/(Decrease) with Estimated Actuals</b>
Certificated Salaries	1000-1999	8,807,336.75	8,813,931.00	(6,594.25)
Classified Salaries	2000-2999	2,559,210.68	2,548,457.00	10,753.68
Employee Benefits	3000-3999	4,256,045.07	4,167,182.00	88,863.07
Books & Supplies	4000-4999	588,272.60	605,345.00	(17,072.40)
Services & Other Operating Expenses	5000-5999	2,389,330.85	2,296,736.00	92,594.85
Capital Outlay	6000-6999	-	-	-
Other Outgo (Excluding Indirect Costs)	7100-7299,7400-7499	490,286.16	492,678.00	(2,391.84)
Other Outgo-Indirect Costs	7300-7399	(65,257.72)	(53,000.00)	(12,257.72)
Interfund Transfers Out	7600-7629	164,069.44	100,000.00	64,069.44
<b>Total Unrestricted Expenditure</b>		<b>19,189,293.83</b>	<b>18,971,329.00</b>	<b>217,964.83</b>

# Contributions

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<b>Program</b>	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>	<b>Increase/(Decrease) with Estimated Actuals</b>
Contribution to Special Education Prgm	6,759,836.00	6,320,180.71	(439,655.29)
Routine Maintenance & Repair	959,782.00	882,846.92	(76,935.08)
Other Restricted Programs	30,000.00	241,423.89	211,423.89
<b>Total Increase in Contributions</b>	<b>7,749,618.00</b>	<b>7,444,451.52</b>	<b>(305,166.48)</b>

# Restricted Fund Balances

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<b>Restricted Programs</b>	<b>Fund Balance</b>
Medi-Cal Billing Option	31,617.58
Lottery : Instructional Materials	179,290.55
Classified Sch.Employees PD Block Grant	15,725.00
Low-Performing Students Block Grant	122,770.99
Ongoing & Major Maintenance Account (RMA)	325,030.89
Other Restricted Local	1,407,157.37
<b>Total Restricted General Fund Balance</b>	<b>2,081,592.38</b>

# Fund Summary

Fund	Description	Beginning Fund Balance	Revenues/ Transfers-In	Expenditures/ Transfers-Out	Ending Fund Balance	Estimated Actuals	Increase/(Decrease) with Estimated Actuals
01	Unrestricted General Fund	2,663,184.51	26,407,586.49	26,633,745.35	2,437,025.65	3,237,631.00	(800,605.35)
01	Restricted General Fund	679,321.02	13,177,164.68	11,774,893.32	2,081,592.38	1,324,443.00	757,149.38
12	Child Development Fund	87,077.01	1,488,804.36	1,458,648.11	117,233.26	297,205.54	(179,972.28)
13	Cafeteria Fund	51,121.59	881,987.00	900,035.23	33,073.36	16,495.40	16,577.96
14	Deferred Maintenance Fund	926.70	23.13	-	949.83	976.70	(26.87)
17	Special Reserve Fund	833,557.68	20,803.68	-	854,361.36	850,946.04	3,415.32
20	Special Reserve Fund for OPEB	379,044.96	14,638.68	178,210.00	215,473.64	228,483.11	(13,009.47)
21	Building Fund (Bond)	24,991,932.21	615,842.09	1,557,722.76	24,050,051.54	21,089,315.01	2,960,736.53
25	Capital Facilities Fund (Developer Fees)	582,586.44	94,067.08	140,081.06	536,572.46	570,512.90	(33,940.44)
40	Special Reserve Capital Fund	3,827,543.55	244,660.67	182,222.45	3,889,981.77	4,099,827.46	(209,845.69)
71	Retiree Benefit Fund	3,766,884.82	331,849.65	-	4,098,734.47	3,766,884.82	331,849.65
		<b>37,863,180.49</b>	<b>43,277,427.51</b>	<b>42,825,558.28</b>	<b>38,315,049.72</b>	<b>35,482,720.98</b>	<b>2,832,328.74</b>



### SBPSD 2019-20 UNAUDITED ACTUALS

	Unaudited Actuals 2019-20			Workload Budget Adoption 2020-21			Projection 2020-22			Projection 2020-23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>												
General Purpose	24,040,742	1,475,767	25,516,509	23,908,679	1,328,253	25,236,932	23,908,679	1,328,253	25,236,932	23,908,679	1,328,253	25,236,932
Federal Revenue	103,642	1,001,841	1,105,483	110,326	948,564	1,058,890	110,326	948,564	1,058,890	110,326	948,564	1,058,890
State Revenue	778,476	1,602,383	2,380,860	289,689	1,300,261	1,589,950	289,689	1,300,261	1,589,950	289,689	1,300,261	1,589,950
Local Revenue	1,306,516	1,652,722	2,959,238	977,242	135,000	1,112,242	977,242	(45,723)	931,519	977,242	(45,723)	931,519
<b>Total Revenue</b>	<b>26,229,376</b>	<b>5,732,713</b>	<b>31,962,090</b>	<b>25,285,936</b>	<b>3,712,078</b>	<b>28,998,014</b>	<b>25,285,936</b>	<b>3,531,355</b>	<b>28,817,291</b>	<b>25,285,936</b>	<b>3,531,355</b>	<b>28,817,291</b>
<b>Expenditures</b>												
Certificated Salaries	8,807,337	1,753,419	10,560,756	8,109,111	1,670,218	9,779,329	8,271,293	1,703,622	9,974,915	8,436,719	1,737,694	10,174,413
Classified Salaries	2,559,211	1,732,421	4,291,632	2,475,313	1,888,595	4,363,908	2,524,819	1,926,367	4,451,186	2,575,315	1,964,894	4,540,209
Benefits	4,256,045	2,703,968	6,960,013	3,391,844	2,243,151	5,634,995	3,492,647	2,319,258	5,811,905	3,585,422	2,409,276	5,994,698
Books and Supplies	588,273	581,092	1,169,365	734,627	197,849	932,476	854,627	197,849	1,052,476	1,054,627	197,849	1,252,476
Other Services & Oper. Expenses	2,389,331	4,135,576	6,524,907	1,084,259	3,768,586	4,852,845	1,103,017	3,833,783	4,936,799	1,126,401	3,915,059	5,041,459
Capital Outlay	0	0	0	0	0	0	10,000	0	10,000	10,000	0	10,000
Other Outgo 7xxx	490,286	868,417	1,358,703	493,495	576,000	1,069,495	493,495	576,000	1,069,495	493,495	576,000	1,069,495
Transfer of Indirect 73xx	(65,258)	0	(65,258)	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>19,025,224</b>	<b>11,774,893</b>	<b>30,800,118</b>	<b>16,288,649</b>	<b>10,344,399</b>	<b>26,633,048</b>	<b>16,749,898</b>	<b>10,556,879</b>	<b>27,306,777</b>	<b>17,281,979</b>	<b>10,800,771</b>	<b>28,082,750</b>
Deficit/Surplus	7,204,152	(6,042,180)	1,161,972	8,997,287	(6,632,321)	2,364,966	8,536,038	(7,025,524)	1,510,514	8,003,957	(7,269,416)	734,541
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	0	0	0
Transfers in/(out)	14,141	0	14,141	(140,222)	0	(140,222)	62,801	0	62,801	62,801	0	62,801
Contributions to Restricted	(7,444,452)	7,444,452	0	(6,722,321)	6,722,321	0	(6,260,810)	6,260,810	0	(7,322,720)	7,322,720	0
<b>Net increase (decrease) in Fund Balance</b>	<b>(226,159)</b>	<b>1,402,271</b>	<b>1,176,113</b>	<b>2,134,744</b>	<b>90,000</b>	<b>2,224,744</b>	<b>2,338,029</b>	<b>(764,715)</b>	<b>1,573,315</b>	<b>744,039</b>	<b>53,304</b>	<b>797,342</b>

### SBPSD 2019-20 UNAUDITED ACTUALS

	Unaudited Actuals 2019-20			Workload Budget Adoption 2020-21			Projection 2020-22			Projection 2020-23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Net increase (decrease) in Fund Balance	(226,159)	1,402,271	1,176,113	2,134,744	90,000	2,224,744	2,338,029	(764,715)	1,573,315	744,039	53,304	797,342
Beginning Balance	2,663,185	679,321	3,342,506	2,437,026	2,081,592	4,518,618	4,571,770	2,171,592	6,743,362	6,909,799	1,406,878	8,316,676
Other Restatements	0	0	0	0	0	0	0	0	0	0	0	0
<b>Ending Balance</b>	<b>2,437,026</b>	<b>2,081,592</b>	<b>4,518,618</b>	<b>4,571,770</b>	<b>2,171,592</b>	<b>6,743,362</b>	<b>6,909,799</b>	<b>1,406,878</b>	<b>8,316,677</b>	<b>7,653,837</b>	<b>1,460,182</b>	<b>9,114,018</b>
Revolving/Stores/Prepays	500		500	500		500	500		500	500		500
Reserve for Econ Uncertainty (3%)	924,004		924,004	798,991		798,991	819,203		819,203	842,483		842,483
Board Reserve (7%-10%)	0		0	1,331,652		1,331,652	2,730,678		2,730,678	2,808,275		2,808,275
Community Funded Reserve			0			0			0			0
Health and Safety			0			0			0			0
Technology	100,000		100,000	200,000		200,000	250,000		250,000	500,000		500,000
Food Services	0		0	100,000		100,000	100,000		100,000	100,000		100,000
Maint. & Repairs (Def.Maint.)	50,000		50,000	50,000		50,000	50,000		50,000	50,000		50,000
Special Ed COVID-19 Reserve	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Restricted Programs		2,081,592	2,081,592		2,171,592	2,171,592		1,406,878	1,406,878		1,460,182	1,460,182
<b>Unappropriated Fund Balance</b>	<b>362,522</b>	<b>0</b>	<b>362,521</b>	<b>1,090,626</b>	<b>0</b>	<b>1,090,625</b>	<b>1,959,418</b>	<b>0</b>	<b>1,959,419</b>	<b>2,352,580</b>	<b>0</b>	<b>2,352,580</b>

# Looking Forward

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- ❖ First Interim Report
- ❖ Continuing Changes
  - ❖ Enrollment
  - ❖ ADA
  - ❖ Revenue
    - ❖ CARES Act funding
    - ❖ Deferrals
  - ❖ Expenditures
    - ❖ Increased services due to COVID-19

# District Needs

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- ❖ Technology
  - ❖ Infrastructure
  - ❖ Equipment and Device replacements
- ❖ Facilities in good repair
  - ❖ Facilities Master Plan
- ❖ Curriculum
- ❖ Professional Development

# Board Action Recommendation

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- ❖ Certification of the 2019-20 Unaudited Actuals





# **SAN BRUNO PARK SCHOOL DISTRICT**

**FY 2019-2020**

**UNAUDITED ACTUALS**  
**(Period Ended June 30,2020)**

G = General Ledger Data; S = Supplemental Data

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



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	53.27%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$1,813,534.13
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$875,150.42
	Adjusted Appropriations Limit	\$24,104,107.55
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$24,104,107.55
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	10.23%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 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:

Denise Porterfield

Mariana Solomon

Name

Name

Deputy Superintendent

Asso.Supt. Business Svrs

Title

Title

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E-mail Address

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	24,040,742.10	1,475,766.86	25,516,508.96	23,908,679.00	1,328,253.00	25,236,932.00	-1.1%
2) Federal Revenue		8100-8299	103,641.76	1,001,841.12	1,105,482.88	110,326.00	948,564.00	1,058,890.00	-4.2%
3) Other State Revenue		8300-8599	778,476.39	1,602,383.12	2,380,859.51	289,689.00	1,300,261.00	1,589,950.00	-33.2%
4) Other Local Revenue		8600-8799	1,306,516.24	1,652,722.06	2,959,238.30	977,242.00	135,000.00	1,112,242.00	-62.4%
5) TOTAL, REVENUES			26,229,376.49	5,732,713.16	31,962,089.65	25,285,936.00	3,712,078.00	28,998,014.00	-9.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	8,807,336.75	1,753,419.03	10,560,755.78	8,109,111.00	1,670,218.00	9,779,329.00	-7.4%
2) Classified Salaries		2000-2999	2,559,210.68	1,732,421.06	4,291,631.74	2,475,313.00	1,888,595.00	4,363,908.00	1.7%
3) Employee Benefits		3000-3999	4,256,045.07	2,703,968.10	6,960,013.17	3,391,844.00	2,243,151.00	5,634,995.00	-19.0%
4) Books and Supplies		4000-4999	588,272.60	581,092.24	1,169,364.84	734,627.00	197,849.00	932,476.00	-20.3%
5) Services and Other Operating Expenditures		5000-5999	2,389,330.85	4,135,575.99	6,524,906.84	1,084,259.00	3,768,586.00	4,852,845.00	-25.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	490,286.16	868,416.90	1,358,703.06	493,495.00	576,000.00	1,069,495.00	-21.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(65,257.72)	0.00	(65,257.72)	0.00	0.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			19,025,224.39	11,774,893.32	30,800,117.71	16,288,649.00	10,344,399.00	26,633,048.00	-13.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,204,152.10	(6,042,180.16)	1,161,971.94	8,997,287.00	(6,632,321.00)	2,364,966.00	103.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	178,210.00	0.00	178,210.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	164,069.44	0.00	164,069.44	140,222.00	0.00	140,222.00	-14.5%
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	(7,444,451.52)	7,444,451.52	0.00	(6,722,321.00)	6,722,321.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,430,310.96)	7,444,451.52	14,140.56	(6,862,543.00)	6,722,321.00	(140,222.00)	-1091.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(226,158.86)	1,402,271.36	1,176,112.50	2,134,744.00	90,000.00	2,224,744.00	89.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,663,184.51	679,321.02	3,342,505.53	2,437,025.65	2,081,592.38	4,518,618.03	35.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,663,184.51	679,321.02	3,342,505.53	2,437,025.65	2,081,592.38	4,518,618.03	35.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,663,184.51	679,321.02	3,342,505.53	2,437,025.65	2,081,592.38	4,518,618.03	35.2%
2) Ending Balance, June 30 (E + F1e)			2,437,025.65	2,081,592.38	4,518,618.03	4,571,769.65	2,171,592.38	6,743,362.03	49.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,081,592.38	2,081,592.38	0.00	2,171,592.38	2,171,592.38	4.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,150,000.00	0.00	1,150,000.00	2,681,652.00	0.00	2,681,652.00	133.2%
Board Reserve (7%-10%)	0000	9780	0.00						
Special Ed COVID-19 Reserve	0000	9780	500,000.00		500,000.00				
Technology	1100	9780	100,000.00		100,000.00				
Maint. & Repairs (Def. Maint.)	1100	9780	50,000.00		50,000.00				
Special Ed. COVID-19	1100	9780	500,000.00		500,000.00				
Board Reserve (7%-10%)	0000	9780				1,331,652.00		1,331,652.00	
Technology	0000	9780				200,000.00		200,000.00	
Food Services	0000	9780				100,000.00		100,000.00	
Maint. & Repairs (Def. Maint.)	0000	9780				50,000.00		50,000.00	
Special Ed. COVID-19 Reserve	0000	9780				1,000,000.00		1,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	924,004.00	0.00	924,004.00	798,991.00	0.00	798,991.00	-13.5%
Unassigned/Unappropriated Amount		9790	362,521.65	0.00	362,521.65	1,090,626.65	0.00	1,090,626.65	200.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	1,789,591.55	1,497,410.55	3,287,002.10				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	100.00	0.00	100.00				
c) in Revolving Cash Account		9130	500.00	0.00	500.00				
d) with Fiscal Agent/Trustee		9135	905.26	0.00	905.26				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	296,041.20	1,326,445.88	1,622,487.08				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	897,723.58	0.00	897,723.58				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			2,984,861.59	2,823,856.43	5,808,718.02				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	356,383.63	634,076.47	990,460.10				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	191,452.31	0.00	191,452.31				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	108,187.58	108,187.58				
6) TOTAL, LIABILITIES			547,835.94	742,264.05	1,290,099.99				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			2,437,025.65	2,081,592.38	4,518,618.03				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	553,758.00	0.00	553,758.00	498,382.00	0.00	498,382.00	-10.0%
Education Protection Account State Aid - Current Year		8012	471,382.00	0.00	471,382.00	466,946.00	0.00	466,946.00	-0.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	80,827.93	0.00	80,827.93	80,574.00	0.00	80,574.00	-0.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	18,290,177.33	0.00	18,290,177.33	18,262,092.00	0.00	18,262,092.00	-0.2%
Unsecured Roll Taxes		8042	1,440,092.81	0.00	1,440,092.81	1,421,210.00	0.00	1,421,210.00	-1.3%
Prior Years' Taxes		8043	126,967.17	0.00	126,967.17	110,103.00	0.00	110,103.00	-13.3%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	162.11	0.00	162.11	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,077,374.75	0.00	3,077,374.75	3,069,372.00	0.00	3,069,372.00	-0.3%
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%
<b>Subtotal, LCFF Sources</b>			<b>24,040,742.10</b>	<b>0.00</b>	<b>24,040,742.10</b>	<b>23,908,679.00</b>	<b>0.00</b>	<b>23,908,679.00</b>	<b>-0.5%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,475,766.86	1,475,766.86	0.00	1,328,253.00	1,328,253.00	-10.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			24,040,742.10	1,475,766.86	25,516,508.96	23,908,679.00	1,328,253.00	25,236,932.00	-1.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	502,456.23	502,456.23	0.00	429,585.00	429,585.00	-14.5%
Special Education Discretionary Grants		8182	0.00	19,040.57	19,040.57	0.00	63,945.00	63,945.00	235.8%
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		223,781.79	223,781.79		258,507.00	258,507.00	15.5%
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		59,820.21	59,820.21		58,984.00	58,984.00	-1.4%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		139,425.00	139,425.00		87,817.00	87,817.00	-37.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		24,693.00	24,693.00		19,726.00	19,726.00	-20.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	103,641.76	32,624.32	136,266.08	110,326.00	30,000.00	140,326.00	3.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>103,641.76</b>	<b>1,001,841.12</b>	<b>1,105,482.88</b>	<b>110,326.00</b>	<b>948,564.00</b>	<b>1,058,890.00</b>	<b>-4.2%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	75,899.00	0.00	75,899.00	68,309.00	0.00	68,309.00	-10.0%
Lottery - Unrestricted and Instructional Materials		8560	357,516.39	125,568.72	483,085.11	221,380.00	0.00	221,380.00	-54.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		142,886.75	142,886.75		265,806.00	265,806.00	86.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		1,515.00	1,515.00	New
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	345,061.00	1,333,927.65	1,678,988.65	0.00	1,032,940.00	1,032,940.00	-38.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>778,476.39</b>	<b>1,602,383.12</b>	<b>2,380,859.51</b>	<b>289,689.00</b>	<b>1,300,261.00</b>	<b>1,589,950.00</b>	<b>-33.2%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	949,745.99	949,745.99	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,088,355.07	0.00	1,088,355.07	900,242.00	0.00	900,242.00	-17.3%
Interest		8660	92,514.77	0.00	92,514.77	72,000.00	0.00	72,000.00	-22.2%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	39,493.00	39,493.00	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									

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	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	125,646.40	663,483.07	789,129.47	5,000.00	135,000.00	140,000.00	-82.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,306,516.24</b>	<b>1,652,722.06</b>	<b>2,959,238.30</b>	<b>977,242.00</b>	<b>135,000.00</b>	<b>1,112,242.00</b>	<b>-62.4%</b>
<b>TOTAL, REVENUES</b>			<b>26,229,376.49</b>	<b>5,732,713.16</b>	<b>31,962,089.65</b>	<b>25,285,936.00</b>	<b>3,712,078.00</b>	<b>28,998,014.00</b>	<b>-9.3%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	7,250,769.20	1,345,456.75	8,596,225.95	6,605,080.00	1,500,964.00	8,106,044.00	-5.7%
Certificated Pupil Support Salaries		1200	269,492.65	167,183.21	436,675.86	257,277.00	100,656.00	357,933.00	-18.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,287,074.90	92,863.32	1,379,938.22	1,246,754.00	68,598.00	1,315,352.00	-4.7%
Other Certificated Salaries		1900	0.00	147,915.75	147,915.75	0.00	0.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,807,336.75</b>	<b>1,753,419.03</b>	<b>10,560,755.78</b>	<b>8,109,111.00</b>	<b>1,670,218.00</b>	<b>9,779,329.00</b>	<b>-7.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	71,804.88	774,601.90	846,406.78	115,085.00	851,137.00	966,222.00	14.2%
Classified Support Salaries		2200	1,062,012.76	237,455.77	1,299,468.53	1,091,408.00	332,450.00	1,423,858.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	416,907.93	182,176.82	599,084.75	295,637.00	150,236.00	445,873.00	-25.6%
Clerical, Technical and Office Salaries		2400	978,829.28	47,356.82	1,026,186.10	973,183.00	49,473.00	1,022,656.00	-0.3%
Other Classified Salaries		2900	29,655.83	490,829.75	520,485.58	0.00	505,299.00	505,299.00	-2.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,559,210.68</b>	<b>1,732,421.06</b>	<b>4,291,631.74</b>	<b>2,475,313.00</b>	<b>1,888,595.00</b>	<b>4,363,908.00</b>	<b>1.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,489,799.30	1,678,600.11	3,168,399.41	1,309,333.00	1,165,548.00	2,474,881.00	-21.9%
PERS		3201-3202	464,512.23	308,828.53	773,340.76	491,393.00	376,526.00	867,919.00	12.2%
OASDI/Medicare/Alternative		3301-3302	321,026.18	149,925.44	470,951.62	306,928.00	162,751.00	469,679.00	-0.3%
Health and Welfare Benefits		3401-3402	1,374,264.47	422,513.79	1,796,778.26	1,018,866.00	444,482.00	1,463,348.00	-18.6%
Unemployment Insurance		3501-3502	5,601.70	1,704.23	7,305.93	5,304.00	1,791.00	7,095.00	-2.9%
Workers' Compensation		3601-3602	343,011.85	104,660.97	447,672.82	235,582.00	79,303.00	314,885.00	-29.7%
OPEB, Allocated		3701-3702	162,622.90	0.00	162,622.90	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	95,206.44	37,735.03	132,941.47	24,438.00	12,750.00	37,188.00	-72.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,256,045.07</b>	<b>2,703,968.10</b>	<b>6,960,013.17</b>	<b>3,391,844.00</b>	<b>2,243,151.00</b>	<b>5,634,995.00</b>	<b>-19.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	111,318.31	24,983.72	136,302.03	109,607.00	0.00	109,607.00	-19.6%
Books and Other Reference Materials		4200	98,329.20	170,752.54	269,081.74	131,940.00	19,726.00	151,666.00	-43.6%
Materials and Supplies		4300	276,546.10	353,644.73	630,190.83	271,700.00	178,123.00	449,823.00	-28.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	102,078.99	31,711.25	133,790.24	221,380.00	0.00	221,380.00	65.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>588,272.60</b>	<b>581,092.24</b>	<b>1,169,364.84</b>	<b>734,627.00</b>	<b>197,849.00</b>	<b>932,476.00</b>	<b>-20.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	28,116.07	2,318,125.29	2,346,241.36	0.00	300,806.00	300,806.00	-87.2%
Travel and Conferences		5200	67,342.76	7,631.33	74,974.09	6,645.00	6,500.00	13,145.00	-82.5%
Dues and Memberships		5300	19,847.95	682.50	20,530.45	15,000.00	1,000.00	16,000.00	-22.1%
Insurance		5400 - 5450	210,839.15	0.00	210,839.15	210,000.00	0.00	210,000.00	-0.4%
Operations and Housekeeping Services		5500	441,116.56	34,279.00	475,395.56	110,000.00	0.00	110,000.00	-76.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,496.25	115,809.82	166,306.07	12,200.00	108,000.00	120,200.00	-27.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,456,960.79	1,659,048.05	3,116,008.84	617,664.00	3,352,280.00	3,969,944.00	27.4%
Communications		5900	114,611.32	0.00	114,611.32	112,750.00	0.00	112,750.00	-1.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,389,330.85</b>	<b>4,135,575.99</b>	<b>6,524,906.84</b>	<b>1,084,259.00</b>	<b>3,768,586.00</b>	<b>4,852,845.00</b>	<b>-25.6%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	868,416.90	868,416.90	3,200.00	576,000.00	579,200.00	-33.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	160,286.16	0.00	160,286.16	160,295.00	0.00	160,295.00	0.0%
Other Debt Service - Principal		7439	330,000.00	0.00	330,000.00	330,000.00	0.00	330,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			490,286.16	868,416.90	1,358,703.06	493,495.00	576,000.00	1,069,495.00	-21.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(65,257.72)	0.00	(65,257.72)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(65,257.72)	0.00	(65,257.72)	0.00	0.00	0.00	-100.0%
TOTAL, EXPENDITURES			19,025,224.39	11,774,893.32	30,800,117.71	16,288,649.00	10,344,399.00	26,633,048.00	-13.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	178,210.00	0.00	178,210.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			178,210.00	0.00	178,210.00	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	10,931.51	0.00	10,931.51	0.00	0.00	0.00	-100.0%
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	153,137.93	0.00	153,137.93	140,222.00	0.00	140,222.00	-8.4%
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			164,069.44	0.00	164,069.44	140,222.00	0.00	140,222.00	-14.5%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(7,499,451.52)	7,499,451.52	0.00	(6,722,321.00)	6,722,321.00	0.00	0.0%
Contributions from Restricted Revenues		8990	55,000.00	(55,000.00)	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(7,444,451.52)	7,444,451.52	0.00	(6,722,321.00)	6,722,321.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(7,430,310.96)	7,444,451.52	14,140.56	(6,862,543.00)	6,722,321.00	(140,222.00)	-1091.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	24,040,742.10	1,475,766.86	25,516,508.96	23,908,679.00	1,328,253.00	25,236,932.00	-1.1%
2) Federal Revenue		8100-8299	103,641.76	1,001,841.12	1,105,482.88	110,326.00	948,564.00	1,058,890.00	-4.2%
3) Other State Revenue		8300-8599	778,476.39	1,602,383.12	2,380,859.51	289,689.00	1,300,261.00	1,589,950.00	-33.2%
4) Other Local Revenue		8600-8799	1,306,516.24	1,652,722.06	2,959,238.30	977,242.00	135,000.00	1,112,242.00	-62.4%
5) TOTAL, REVENUES			26,229,376.49	5,732,713.16	31,962,089.65	25,285,936.00	3,712,078.00	28,998,014.00	-9.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		11,168,251.86	7,934,456.70	19,102,708.56	9,766,155.00	6,775,975.00	16,542,130.00	-13.4%
2) Instruction - Related Services	2000-2999		2,496,840.19	436,469.63	2,933,309.82	2,454,926.00	777,406.00	3,232,332.00	10.2%
3) Pupil Services	3000-3999		569,722.96	1,605,743.57	2,175,466.53	481,010.00	1,018,629.00	1,499,639.00	-31.1%
4) Ancillary Services	4000-4999		0.00	142,886.75	142,886.75	0.00	265,806.00	265,806.00	86.0%
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		2,656,348.24	16,175.58	2,672,523.82	1,919,264.00	11,568.00	1,930,832.00	-27.8%
8) Plant Services	8000-8999		1,643,774.98	770,744.19	2,414,519.17	1,173,799.00	919,015.00	2,092,814.00	-13.3%
9) Other Outgo	9000-9999	Except 7600-7699	490,286.16	868,416.90	1,358,703.06	493,495.00	576,000.00	1,069,495.00	-21.3%
10) TOTAL, EXPENDITURES			19,025,224.39	11,774,893.32	30,800,117.71	16,288,649.00	10,344,399.00	26,633,048.00	-13.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			7,204,152.10	(6,042,180.16)	1,161,971.94	8,997,287.00	(6,632,321.00)	2,364,966.00	103.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	178,210.00	0.00	178,210.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	164,069.44	0.00	164,069.44	140,222.00	0.00	140,222.00	-14.5%
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	(7,444,451.52)	7,444,451.52	0.00	(6,722,321.00)	6,722,321.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,430,310.96)	7,444,451.52	14,140.56	(6,862,543.00)	6,722,321.00	(140,222.00)	-1091.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(226,158.86)	1,402,271.36	1,176,112.50	2,134,744.00	90,000.00	2,224,744.00	89.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,663,184.51	679,321.02	3,342,505.53	2,437,025.65	2,081,592.38	4,518,618.03	35.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,663,184.51	679,321.02	3,342,505.53	2,437,025.65	2,081,592.38	4,518,618.03	35.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,663,184.51	679,321.02	3,342,505.53	2,437,025.65	2,081,592.38	4,518,618.03	35.2%
2) Ending Balance, June 30 (E + F1e)			2,437,025.65	2,081,592.38	4,518,618.03	4,571,769.65	2,171,592.38	6,743,362.03	49.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	500.00	0.00	500.00	500.00	0.00	500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,081,592.38	2,081,592.38	0.00	2,171,592.38	2,171,592.38	4.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,150,000.00	0.00	1,150,000.00	2,681,652.00	0.00	2,681,652.00	133.2%
Board Reserve (7%-10%)	0000	9780	0.00						
Special Ed COVID-19 Reserve	0000	9780	500,000.00		500,000.00				
Technology	1100	9780	100,000.00		100,000.00				
Maint. & Repairs (Def. Maint.)	1100	9780	50,000.00		50,000.00				
Special Ed. COVID-19	1100	9780	500,000.00		500,000.00				
Board Reserve (7%-10%)	0000	9780				1,331,652.00		1,331,652.00	
Technology	0000	9780				200,000.00		200,000.00	
Food Services	0000	9780				100,000.00		100,000.00	
Maint. & Repairs (Def. Maint.)	0000	9780				50,000.00		50,000.00	
Special Ed. COVID-19 Reserve	0000	9780				1,000,000.00		1,000,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	924,004.00	0.00	924,004.00	798,991.00	0.00	798,991.00	-13.5%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	362,521.65	0.00	362,521.65	1,090,626.65	0.00	1,090,626.65	200.8%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
5640	Medi-Cal Billing Option	31,617.58	61,617.58
6300	Lottery: Instructional Materials	179,290.55	179,290.55
7311	Classified School Employee Professional Development Block Grant	15,725.00	15,725.00
7510	Low-Performing Students Block Grant	122,770.99	122,770.99
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	325,030.89	325,030.89
9010	Other Restricted Local	1,407,157.37	1,467,157.37
Total, Restricted Balance		<u>2,081,592.38</u>	<u>2,171,592.38</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,194,397.22	1,242,624.00	4.0%
4) Other Local Revenue		8600-8799	283,475.63	121,000.00	-57.3%
5) TOTAL, REVENUES			1,477,872.85	1,363,624.00	-7.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	64,268.88	0.00	-100.0%
2) Classified Salaries		2000-2999	868,169.84	867,040.00	-0.1%
3) Employee Benefits		3000-3999	370,319.60	312,237.00	-15.7%
4) Books and Supplies		4000-4999	21,369.09	100,800.00	371.7%
5) Services and Other Operating Expenditures		5000-5999	69,262.98	129,819.00	87.4%
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	65,257.72	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,458,648.11	1,409,896.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			19,224.74	(46,272.00)	-340.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,931.51	0.00	-100.0%
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			10,931.51	0.00	-100.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,156.25	(46,272.00)	-253.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	87,077.01	117,233.26	34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			87,077.01	117,233.26	34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,077.01	117,233.26	34.6%
2) Ending Balance, June 30 (E + F1e)			117,233.26	70,961.26	-39.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			117,233.26	69,961.26	-40.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	1,000.00	New
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	65,631.76		
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	412,262.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,126.14		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			491,020.15		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	73,731.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	297,456.43		
4) Current Loans		9640			
5) Unearned Revenue		9650	2,599.27		
6) TOTAL, LIABILITIES			373,786.89		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			117,233.26		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,169,635.54	1,224,624.00	4.7%
All Other State Revenue	All Other	8590	24,761.68	18,000.00	-27.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,194,397.22</b>	<b>1,242,624.00</b>	<b>4.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	109.17	1,000.00	816.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	283,366.46	120,000.00	-57.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>283,475.63</b>	<b>121,000.00</b>	<b>-57.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,477,872.85</b>	<b>1,363,624.00</b>	<b>-7.7%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	54,051.90	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,216.98	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			64,268.88	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	426,773.68	440,515.00	3.2%
Classified Support Salaries		2200	6,685.18	31,022.00	364.0%
Classified Supervisors' and Administrators' Salaries		2300	116,766.29	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	53,199.54	162,382.00	205.2%
Other Classified Salaries		2900	264,745.15	233,121.00	-11.9%
TOTAL, CLASSIFIED SALARIES			868,169.84	867,040.00	-0.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	14,758.53	0.00	-100.0%
PERS		3201-3202	153,437.63	130,501.00	-14.9%
OASDI/Medicare/Alternative		3301-3302	66,562.45	67,525.00	1.4%
Health and Welfare Benefits		3401-3402	84,465.58	78,588.00	-7.0%
Unemployment Insurance		3501-3502	4,004.92	441.00	-89.0%
Workers' Compensation		3601-3602	28,824.61	19,600.00	-32.0%
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	18,265.88	15,582.00	-14.7%
TOTAL, EMPLOYEE BENEFITS			370,319.60	312,237.00	-15.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,369.09	100,800.00	371.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,369.09	100,800.00	371.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	125.00	200.00	60.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,849.73	90,619.00	2253.9%
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	65,288.25	39,000.00	-40.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>69,262.98</b>	<b>129,819.00</b>	<b>87.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	65,257.72	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>65,257.72</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,458,648.11</b>	<b>1,409,896.00</b>	<b>-3.3%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	10,931.51	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,931.51	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,931.51	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,194,397.22	1,242,624.00	4.0%
4) Other Local Revenue		8600-8799	283,475.63	121,000.00	-57.3%
5) TOTAL, REVENUES			1,477,872.85	1,363,624.00	-7.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,112,713.22	1,133,988.00	1.9%
2) Instruction - Related Services	2000-2999		270,359.25	227,396.00	-15.9%
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		65,257.72	0.00	-100.0%
8) Plant Services	8000-8999		10,317.92	48,512.00	370.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,458,648.11	1,409,896.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			19,224.74	(46,272.00)	-340.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,931.51	0.00	-100.0%
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			10,931.51	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,156.25	(46,272.00)	-253.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	87,077.01	117,233.26	34.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			87,077.01	117,233.26	34.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			87,077.01	117,233.26	34.6%
2) Ending Balance, June 30 (E + F1e)					
			117,233.26	70,961.26	-39.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	117,233.26	69,961.26	-40.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	1,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
6130	Child Development: Center-Based Reserve Account	36,448.08	36,448.08
6145	Child Development: Facilities Renovation and Repair	1.10	1.10
9010	Other Restricted Local	80,784.08	33,512.08
Total, Restricted Balance		<u>117,233.26</u>	<u>69,961.26</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	565,040.23	400,000.00	-29.2%
3) Other State Revenue		8300-8599	44,243.07	35,000.00	-20.9%
4) Other Local Revenue		8600-8799	119,565.77	188,000.00	57.2%
5) TOTAL, REVENUES			728,849.07	623,000.00	-14.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	371,460.12	311,574.00	-16.1%
3) Employee Benefits		3000-3999	167,537.75	129,915.00	-22.5%
4) Books and Supplies		4000-4999	294,064.48	202,700.00	-31.1%
5) Services and Other Operating Expenditures		5000-5999	66,972.88	17,375.00	-74.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			900,035.23	661,564.00	-26.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(171,186.16)	(38,564.00)	-77.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	153,137.93	140,222.00	-8.4%
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			153,137.93	140,222.00	-8.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,048.23)	101,658.00	-663.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,121.59	33,073.36	-35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,121.59	33,073.36	-35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,121.59	33,073.36	-35.3%
2) Ending Balance, June 30 (E + F1e)			33,073.36	134,731.36	307.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	20,475.65	20,475.65	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	101,658.00	New
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	10,597.71	10,597.71	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,091.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	114,670.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	178,326.17		
6) Stores		9320	20,475.65		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			320,563.03		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	35,701.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	215,485.39		
4) Current Loans		9640			
5) Unearned Revenue		9650	36,302.65		
6) TOTAL, LIABILITIES			287,489.67		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			33,073.36		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	565,040.23	400,000.00	-29.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>565,040.23</b>	<b>400,000.00</b>	<b>-29.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	44,243.07	35,000.00	-20.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>44,243.07</b>	<b>35,000.00</b>	<b>-20.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	119,565.77	188,000.00	57.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>119,565.77</b>	<b>188,000.00</b>	<b>57.2%</b>
<b>TOTAL, REVENUES</b>			<b>728,849.07</b>	<b>623,000.00</b>	<b>-14.5%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	237,528.35	239,498.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	91,447.89	72,076.00	-21.2%
Clerical, Technical and Office Salaries		2400	42,483.88	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>371,460.12</b>	<b>311,574.00</b>	<b>-16.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	64,000.40	56,195.00	-12.2%
OASDI/Medicare/Alternative		3301-3302	30,235.26	24,219.00	-19.9%
Health and Welfare Benefits		3401-3402	45,972.53	37,312.00	-18.8%
Unemployment Insurance		3501-3502	1,090.19	159.00	-85.4%
Workers' Compensation		3601-3602	12,140.45	7,030.00	-42.1%
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	14,098.92	5,000.00	-64.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>167,537.75</b>	<b>129,915.00</b>	<b>-22.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,591.43	1,200.00	-94.7%
Noncapitalized Equipment		4400	0.00	1,500.00	New
Food		4700	271,473.05	200,000.00	-26.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>294,064.48</b>	<b>202,700.00</b>	<b>-31.1%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30.20	2,300.00	7515.9%
Dues and Memberships		5300	0.00	75.00	New
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	10,000.00	New
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	66,942.68	5,000.00	-92.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>66,972.88</b>	<b>17,375.00</b>	<b>-74.1%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>900,035.23</b>	<b>661,564.00</b>	<b>-26.5%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	153,137.93	140,222.00	-8.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			153,137.93	140,222.00	-8.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			153,137.93	140,222.00	-8.4%



Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	565,040.23	400,000.00	-29.2%
3) Other State Revenue		8300-8599	44,243.07	35,000.00	-20.9%
4) Other Local Revenue		8600-8799	119,565.77	188,000.00	57.2%
5) TOTAL, REVENUES			728,849.07	623,000.00	-14.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		900,035.23	661,564.00	-26.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			900,035.23	661,564.00	-26.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(171,186.16)	(38,564.00)	-77.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	153,137.93	140,222.00	-8.4%
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			153,137.93	140,222.00	-8.4%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,048.23)	101,658.00	-663.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,121.59	33,073.36	-35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,121.59	33,073.36	-35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,121.59	33,073.36	-35.3%
2) Ending Balance, June 30 (E + F1e)			33,073.36	134,731.36	307.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	20,475.65	20,475.65	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	101,658.00	New
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	10,597.71	10,597.71	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	101,658.00
Total, Restricted Balance		0.00	101,658.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23.13	0.00	-100.0%
5) TOTAL, REVENUES			23.13	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23.13	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23.13	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	926.70	949.83	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			926.70	949.83	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			926.70	949.83	2.5%
2) Ending Balance, June 30 (E + F1e)			949.83	949.83	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			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	949.83	949.83	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	946.03		
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	3.80		
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			949.83		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			949.83		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23.13	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			23.13	0.00	-100.0%
<b>TOTAL, REVENUES</b>			23.13	0.00	-100.0%

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23.13	0.00	-100.0%
5) TOTAL, REVENUES			23.13	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			23.13	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23.13	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	926.70	949.83	2.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			926.70	949.83	2.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			926.70	949.83	2.5%
2) Ending Balance, June 30 (E + F1e)					
			949.83	949.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	949.83	949.83	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,803.68	15,000.00	-27.9%
5) TOTAL, REVENUES			20,803.68	15,000.00	-27.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,803.68	15,000.00	-27.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,803.68	15,000.00	-27.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	833,557.68	854,361.36	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			833,557.68	854,361.36	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			833,557.68	854,361.36	2.5%
2) Ending Balance, June 30 (E + F1e)			854,361.36	869,361.36	1.8%
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			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	854,361.36	869,361.36	1.8%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	850,946.04		
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	3,415.32		
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			854,361.36		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			854,361.36		



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,803.68	15,000.00	-27.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,803.68	15,000.00	-27.9%
<b>TOTAL, REVENUES</b>			20,803.68	15,000.00	-27.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,803.68	15,000.00	-27.9%
5) TOTAL, REVENUES			20,803.68	15,000.00	-27.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			20,803.68	15,000.00	-27.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20,803.68	15,000.00	-27.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	833,557.68	854,361.36	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			833,557.68	854,361.36	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			833,557.68	854,361.36	2.5%
2) Ending Balance, June 30 (E + F1e)			854,361.36	869,361.36	1.8%
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	854,361.36	869,361.36	1.8%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,638.68	5,000.00	-65.8%
5) TOTAL, REVENUES			14,638.68	5,000.00	-65.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,638.68	5,000.00	-65.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	178,210.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(178,210.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(163,571.32)	5,000.00	-103.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	379,044.96	215,473.64	-43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			379,044.96	215,473.64	-43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			379,044.96	215,473.64	-43.2%
2) Ending Balance, June 30 (E + F1e)			215,473.64	220,473.64	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	215,473.64	220,473.64	2.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	597,855.87		
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	2,399.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			600,255.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	384,781.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			384,781.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			215,473.64		



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	14,638.68	5,000.00	-65.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14,638.68	5,000.00	-65.8%
<b>TOTAL, REVENUES</b>			14,638.68	5,000.00	-65.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	178,210.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			178,210.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(178,210.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,638.68	5,000.00	-65.8%
5) TOTAL, REVENUES			14,638.68	5,000.00	-65.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			14,638.68	5,000.00	-65.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	178,210.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(178,210.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(163,571.32)	5,000.00	-103.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	379,044.96	215,473.64	-43.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			379,044.96	215,473.64	-43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			379,044.96	215,473.64	-43.2%
2) Ending Balance, June 30 (E + F1e)			215,473.64	220,473.64	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	215,473.64	220,473.64	2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	615,842.09	415,000.00	-32.6%
5) TOTAL, REVENUES			615,842.09	415,000.00	-32.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,312.50	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	206,312.96	0.00	-100.0%
6) Capital Outlay		6000-6999	1,346,097.30	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,557,722.76	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(941,880.67)	415,000.00	-144.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(941,880.67)	415,000.00	-144.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,991,932.21	24,050,051.54	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,991,932.21	24,050,051.54	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,991,932.21	24,050,051.54	-3.8%
2) Ending Balance, June 30 (E + F1e)			24,050,051.54	24,465,051.54	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			23,371,199.14	23,371,199.14	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	678,852.40	1,093,852.40	61.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,969,121.96		
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	97,935.32		
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			24,067,057.28		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	17,005.74		
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			17,005.74		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,050,051.54		



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	615,842.09	415,000.00	-32.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			615,842.09	415,000.00	-32.6%
<b>TOTAL, REVENUES</b>			615,842.09	415,000.00	-32.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,312.50	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,312.50	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	353.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	205,959.96	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			206,312.96	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,346,097.30	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,346,097.30	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,557,722.76	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	615,842.09	415,000.00	-32.6%
5) TOTAL, REVENUES			615,842.09	415,000.00	-32.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,557,722.76	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,557,722.76	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(941,880.67)	415,000.00	-144.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(941,880.67)	415,000.00	-144.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,991,932.21	24,050,051.54	-3.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,991,932.21	24,050,051.54	-3.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,991,932.21	24,050,051.54	-3.8%
2) Ending Balance, June 30 (E + F1e)			24,050,051.54	24,465,051.54	1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			23,371,199.14	23,371,199.14	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	678,852.40	1,093,852.40	61.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	23,371,199.14	23,371,199.14
Total, Restricted Balance		<u>23,371,199.14</u>	<u>23,371,199.14</u>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,067.08	14,300.00	-84.8%
5) TOTAL, REVENUES			94,067.08	14,300.00	-84.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,947.81	0.00	-100.0%
6) Capital Outlay		6000-6999	110,133.25	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			140,081.06	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(46,013.98)	14,300.00	-131.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,013.98)	14,300.00	-131.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	582,586.44	536,572.46	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			582,586.44	536,572.46	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			582,586.44	536,572.46	-7.9%
2) Ending Balance, June 30 (E + F1e)			536,572.46	550,872.46	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			524,802.73	529,802.73	1.0%
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	11,769.73	21,069.73	79.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	535,208.42		
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	2,134.04		
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			537,342.46		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	770.00		
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			770.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			536,572.46		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	13,554.73	9,300.00	-31.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	80,512.35	5,000.00	-93.8%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			94,067.08	14,300.00	-84.8%
<b>TOTAL, REVENUES</b>			94,067.08	14,300.00	-84.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,947.81	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,947.81</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	110,133.25	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>110,133.25</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>140,081.06</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94,067.08	14,300.00	-84.8%
5) TOTAL, REVENUES			94,067.08	14,300.00	-84.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,385.00	0.00	-100.0%
8) Plant Services	8000-8999		137,696.06	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			140,081.06	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(46,013.98)	14,300.00	-131.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(46,013.98)	14,300.00	-131.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	582,586.44	536,572.46	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			582,586.44	536,572.46	-7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			582,586.44	536,572.46	-7.9%
2) Ending Balance, June 30 (E + F1e)			536,572.46	550,872.46	2.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			524,802.73	529,802.73	1.0%
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	11,769.73	21,069.73	79.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	524,802.73	529,802.73
Total, Restricted Balance		<u>524,802.73</u>	<u>529,802.73</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	119,660.67	5,000.00	-95.8%
5) TOTAL, REVENUES			119,660.67	5,000.00	-95.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	180,302.45	0.00	-100.0%
6) Capital Outlay		6000-6999	1,920.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			182,222.45	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(62,561.78)	5,000.00	-108.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000.00	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			125,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			62,438.22	5,000.00	-92.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,827,543.55	3,889,981.77	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,827,543.55	3,889,981.77	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,827,543.55	3,889,981.77	1.6%
2) Ending Balance, June 30 (E + F1e)			3,889,981.77	3,894,981.77	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,410,170.23	2,410,170.23	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,479,811.54	1,484,811.54	0.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,877,889.78		
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	15,129.49		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,893,019.27		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,037.50		
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			3,037.50		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,889,981.77		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	94,560.67	5,000.00	-94.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,100.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			119,660.67	5,000.00	-95.8%
TOTAL, REVENUES			119,660.67	5,000.00	-95.8%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,403.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	134,899.45	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>180,302.45</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,920.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,920.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>182,222.45</b>	<b>0.00</b>	<b>-100.0%</b>



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	125,000.00	0.00	-100.0%
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			125,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			125,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	119,660.67	5,000.00	-95.8%
5) TOTAL, REVENUES			119,660.67	5,000.00	-95.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		182,222.45	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			182,222.45	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(62,561.78)	5,000.00	-108.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	125,000.00	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			125,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			62,438.22	5,000.00	-92.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,827,543.55	3,889,981.77	1.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,827,543.55	3,889,981.77	1.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,827,543.55	3,889,981.77	1.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,410,170.23	2,410,170.23	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	1,479,811.54	1,484,811.54	0.3%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	2,410,170.23	2,410,170.23
Total, Restricted Balance		<u>2,410,170.23</u>	<u>2,410,170.23</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,048.57	20,529.82	-10.9%
4) Other Local Revenue		8600-8799	5,281,522.27	5,291,158.22	0.2%
5) TOTAL, REVENUES			5,304,570.84	5,311,688.04	0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,898,369.44	11,255,375.00	188.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,898,369.44	11,255,375.00	188.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,406,201.40	(5,943,686.96)	-522.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,406,201.40	(5,943,686.96)	-522.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,538,216.55	5,944,417.95	31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,538,216.55	5,944,417.95	31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,538,216.55	5,944,417.95	31.0%
2) Ending Balance, June 30 (E + F1e)			5,944,417.95	730.99	-100.0%
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			5,944,417.95	730.99	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,923,423.54		
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	20,994.41		
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			5,944,417.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,944,417.95		



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	23,048.57	20,529.82	-10.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			23,048.57	20,529.82	-10.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,912,115.75	4,917,483.44	0.1%
Unsecured Roll		8612	238,343.40	373,674.78	56.8%
Prior Years' Taxes		8613	(3,127.56)	0.00	-100.0%
Supplemental Taxes		8614	68,824.95	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	59,166.80	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	6,198.93	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,281,522.27	5,291,158.22	0.2%
<b>TOTAL, REVENUES</b>			5,304,570.84	5,311,688.04	0.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	967,736.70	5,504,983.10	468.9%
Bond Interest and Other Service Charges		7434	2,930,632.74	5,750,391.90	96.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,898,369.44</b>	<b>11,255,375.00</b>	<b>188.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,898,369.44</b>	<b>11,255,375.00</b>	<b>188.7%</b>

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	23,048.57	20,529.82	-10.9%
4) Other Local Revenue		8600-8799	5,281,522.27	5,291,158.22	0.2%
5) TOTAL, REVENUES			5,304,570.84	5,311,688.04	0.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	3,898,369.44	11,255,375.00	188.7%
10) TOTAL, EXPENDITURES			3,898,369.44	11,255,375.00	188.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			1,406,201.40	(5,943,686.96)	-522.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,406,201.40	(5,943,686.96)	-522.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,538,216.55	5,944,417.95	31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,538,216.55	5,944,417.95	31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,538,216.55	5,944,417.95	31.0%
2) Ending Balance, June 30 (E + F1e)			5,944,417.95	730.99	-100.0%
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			5,944,417.95	730.99	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	5,944,417.95	730.99
Total, Restricted Balance		<u>5,944,417.95</u>	<u>730.99</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	331,849.65	0.00	-100.0%
5) TOTAL, REVENUES			331,849.65	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			331,849.65	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			331,849.65	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,766,884.82	4,098,734.47	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,766,884.82	4,098,734.47	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,766,884.82	4,098,734.47	8.8%
2) Ending Net Position, June 30 (E + F1e)			4,098,734.47	4,098,734.47	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,098,734.47	4,098,734.47	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,083.27		
d) with Fiscal Agent/Trustee		9135	4,088,651.20		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,098,734.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			4,098,734.47		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	331,849.65	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			331,849.65	0.00	-100.0%
<b>TOTAL, REVENUES</b>			331,849.65	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services					
		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	331,849.65	0.00	-100.0%
5) TOTAL, REVENUES			331,849.65	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			331,849.65	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			331,849.65	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,766,884.82	4,098,734.47	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,766,884.82	4,098,734.47	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,766,884.82	4,098,734.47	8.8%
2) Ending Net Position, June 30 (E + F1e)			4,098,734.47	4,098,734.47	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,098,734.47	4,098,734.47	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Budget</b>
	Total, Restricted Net Position	0.00	0.00

**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) 1,173,245.86
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) 20,476,531.93

**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) 5.73%

**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)	1,681,382.42
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	377,044.26
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)	138,351.95
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)	2,196,778.63
9. Carry-Forward Adjustment (Part IV, Line F)	564,986.46
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,761,765.09

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,927,470.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,933,309.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,147,350.46
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)	663,179.28
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,175.58
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)	2,276,167.22
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)	1,393,390.39
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	628,562.18
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)	26,985,604.95

**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) 8.14%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 10.23%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,196,778.63</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>230,214.57</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.9%) times Part III, Line B19); zero if negative	<u>564,986.46</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.9%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.92%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>564,986.46</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>564,986.46</u>

Approved indirect cost rate: 6.90%  
 Highest rate used in any program: 4.92%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	6105	1,125,190.33	55,376.72	4.92%
12	9010	246,912.33	9,881.00	4.00%

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
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,328.55	2,328.55	2,328.55	2,328.00	2,328.00	2,328.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,328.55	2,328.55	2,328.55	2,328.00	2,328.00	2,328.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	5.25	5.48	5.48	5.48	5.48	5.48
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	5.25	5.48	5.48	5.48	5.48	5.48
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,333.80	2,334.03	2,334.03	2,333.48	2,333.48	2,333.48
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	693,004.75	(94,392.75)	598,612.00			598,612.00
Work in Progress		2,376.00	2,376.00	1,420,671.00	2,376.00	1,420,671.00
Total capital assets not being depreciated	693,004.75	(92,016.75)	600,988.00	1,420,671.00	2,376.00	2,019,283.00
Capital assets being depreciated:						
Land Improvements	30,446,100.00	497,057.00	30,943,157.00			30,943,157.00
Buildings	27,941,938.70	58,613.00	28,000,551.70	147,105.00		28,147,656.70
Equipment	3,715,889.00	(38,787.00)	3,677,102.00			3,677,102.00
Total capital assets being depreciated	62,103,927.70	516,883.00	62,620,810.70	147,105.00	0.00	62,767,915.70
Accumulated Depreciation for:						
Land Improvements	(20,059,026.00)	829,964.00	(19,229,062.00)	(1,327,773.00)		(20,556,835.00)
Buildings	(6,558,075.00)	(6,098,329.00)	(12,656,404.00)	(993,173.00)		(13,649,577.00)
Equipment	(3,496,701.00)	440,375.00	(3,056,326.00)	(173,204.00)		(3,229,530.00)
Total accumulated depreciation	(30,113,802.00)	(4,827,990.00)	(34,941,792.00)	(2,494,150.00)	0.00	(37,435,942.00)
Total capital assets being depreciated, net	31,990,125.70	(4,311,107.00)	27,679,018.70	(2,347,045.00)	0.00	25,331,973.70
Governmental activity capital assets, net	32,683,130.45	(4,403,123.75)	28,280,006.70	(926,374.00)	2,376.00	27,351,256.70
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	TITLE I PART A	TITLE II PART A	TITLE III LEP	SPED-LOCAL BASIC LOCAL ASST	SPED-LOCAL ASST PART B	SPED- PRESCHOOL GRANTS-PART B	SPED- PRESCH.STAFF DEV.
FEDERAL CATALOG NUMBER	84.01	84.367	84.365	84.027	84.027	84.173	84.173A
RESOURCE CODE	3010	4035	4203	3310	3311	3315	3345
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	1,657.00	154,306.38	39,672.04	0.00	0.00	0.00
2. a. Current Year Award	263,042.00	58,984.00	87,817.00	482,134.89	6,180.91	17,978.88	186.60
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	884.35	(9.26)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	263,042.00	58,984.00	87,817.00	482,134.89	6,180.91	18,863.23	177.34
3. Required Matching Funds/Other	0.00	0.00	0.00	261,245.84	0.00	76,832.70	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	263,042.00	60,641.00	242,123.38	783,052.77	6,180.91	95,695.93	177.34
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	(1,657.00)	154,306.38	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	64,204.00	4,253.00	0.00	0.00	0.00	24,873.41	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	216,245.84	0.00	76,832.70	0.00
8. Total Available (sum lines 5, 6, & 7)	64,204.00	2,596.00	154,306.38	216,245.84	0.00	101,706.11	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	223,781.79	59,820.21	139,425.00	757,497.38	6,180.91	95,695.93	177.34
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00		0.00
11. Total Expenditures (lines 9 & 10)	223,781.79	59,820.21	139,425.00	757,497.38	6,180.91	95,695.93	177.34
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	19,468.39	122.23	(23,989.06)	(9.26)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(159,577.79)	(57,224.21)	14,881.38	(521,783.15)	(6,058.68)	(17,978.88)	(186.60)
a. Unearned Revenue	0.00	0.00	14,881.38	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	159,577.79	57,224.21	0.00	521,783.15	6,058.91	17,978.88	186.60
14. Unused Grant Award Calculation (line 4 minus line 9)	39,260.21	820.79	102,698.38	25,555.39	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	39,260.21	820.79	102,698.38	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	223,781.79	59,820.21	139,425.00	521,783.15	6,058.91	42,852.29	186.60

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FEDERAL GRANT AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME		TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		195,635.42
2. a. Current Year Award		916,324.28
b. Transferability (ESSA)		0.00
c. Other Adjustments		875.09
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	917,199.37
3. Required Matching Funds/Other		338,078.54
4. Total Available Award (sum lines 1, 2d, & 3)	0.00	1,450,913.33
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		152,649.38
6. Cash Received in Current Year		93,330.41
7. Contributed Matching Funds		293,078.54
8. Total Available (sum lines 5, 6, & 7)	0.00	539,058.33
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		1,282,578.56
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	1,282,578.56
12. Amounts Included in Line 6 above for Prior Year Adjustments		(4,407.70)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(747,927.93)
a. Unearned Revenue		14,881.38
b. Accounts Payable		0.00
c. Accounts Receivable		762,809.54
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	168,334.77
15. If Carryover is allowed, enter line 14 amount here		142,779.38
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	993,907.95

2019-20 Unaudited Actuals  
STATE GRANT AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	ASES	TUPE	STRS ON-BEHALF	TOTAL
RESOURCE CODE	6010	6690	7690	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Carryover			0.00	0.00
2. a. Current Year Award	265,806.12	0.00	1,371,887.00	1,637,693.12
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	265,806.12	0.00	1,371,887.00	1,637,693.12
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	265,806.12	0.00	1,371,887.00	1,637,693.12
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year	(4,547.56)	1,515.00	0.00	(3,032.56)
6. Cash Received in Current Year	239,225.51	0.00	1,371,887.00	1,611,112.51
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	234,677.95	1,515.00	1,371,887.00	1,608,079.95
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	142,886.75	0.00	1,371,887.00	1,514,773.75
10. Non Donor-Authorized Expenditures		0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	142,886.75	0.00	1,371,887.00	1,514,773.75
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	91,791.20	1,515.00	0.00	93,306.20
a. Unearned Revenue	91,791.20	1,515.00	0.00	93,306.20
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	122,919.37	0.00	0.00	122,919.37
15. If Carryover is allowed, enter line 14 amount here	122,919.37	0.00	0.00	122,919.37
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	142,886.75	0.00	1,371,887.00	1,514,773.75



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

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2019-20 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	19,712.99	19,712.99
2. a. Current Year Award	32,624.32	32,624.32
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	32,624.32	32,624.32
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	52,337.31	52,337.31
<b>REVENUES</b>		
5. Cash Received in Current Year	32,624.32	32,624.32
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	32,624.32	32,624.32
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	20,719.73	20,719.73
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	20,719.73	20,719.73
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	31,617.58	31,617.58

2019-20 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	LOTTERY UNRESTRICTED	LOTTERY RESTICTED	MENTAL HEALTH SVRS.	CLASS.EMP.PD BLK GRANT	SB117 COVID RESPONSE FUNDS	LOW PERFORMING BLK.GRANT	ROUTINE REST.MAINTENAN CE ACCOUNT
RESOURCE CODE	1100	6300	6512	7311	7388	7510	8150
REVENUE OBJECT	8560	8560	8590	8590	8590	8590	8980
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	950,563.01	249,458.09	0.87	15,725.00	0.00	100,996.17	212,928.16
2. a. Current Year Award	289,766.53	114,233.75	68,501.65	0.00	40,914.00	0.00	0.00
b. Other Adjustments	67,749.86	11,334.97	(147,375.00)	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	357,516.39	125,568.72	(78,873.35)	0.00	40,914.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	534,931.24	0.00	0.00	110,793.83	882,846.92
4. Total Available Award (sum lines 1, 2c, & 3)	1,308,079.40	375,026.81	456,058.76	15,725.00	40,914.00	211,790.00	1,095,775.08
<b>REVENUES</b>							
5. Cash Received in Current Year	229,793.08	124,242.92	44,235.90	0.00	40,914.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	67,749.86	64,824.20	(147,375.00)	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	59,973.45	(63,498.40)	24,265.75	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	59,973.45	(63,498.40)	24,265.75	0.00	0.00	0.00	0.00
8. Contributed Matching Funds		0.00	534,931.24	0.00	0.00	110,793.83	882,846.92
9. Total Available (sum lines 5, 7c, & 8)	289,766.53	60,744.52	603,432.89	0.00	40,914.00	110,793.83	882,846.92
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	633,192.17	195,736.26	456,058.76	0.00	40,914.00	89,019.01	770,744.19
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	633,192.17	195,736.26	456,058.76	0.00	40,914.00	89,019.01	770,744.19
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	674,887.23	179,290.55	0.00	15,725.00	0.00	122,770.99	325,030.89

2019-20 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	1,529,671.30
2. a. Current Year Award	513,415.93
b. Other Adjustments	(68,290.17)
c. Adj Curr Yr Award (sum lines 2a & 2b)	445,125.76
3. Required Matching Funds/Other	1,528,571.99
4. Total Available Award (sum lines 1, 2c, & 3)	3,503,369.05
<b>REVENUES</b>	
5. Cash Received in Current Year	439,185.90
6. Amounts Included in Line 5 for Prior Year Adjustments	(14,800.94)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	20,740.80
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	20,740.80
8. Contributed Matching Funds	1,528,571.99
9. Total Available (sum lines 5, 7c, & 8)	1,988,498.69
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	2,185,664.39
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	2,185,664.39
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	1,317,704.66

2019-20 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	DONATIONS	OUTDOOR EDUCATION	HOMEWORK CENTER-SMCOE	DAY OF THE CHILD	LOST BOOKS	DE MARE	GATE DONATIONS
RESOURCE CODE	9010	9012	9014	9016	9019	9020	9023
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	70,700.98	(6,871.50)	(150.97)	952.72	964.00	10.92	3,918.64
2. a. Current Year Award	961,124.74	14,901.00	4,962.81	250.00	10.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	250.00	171.00	0.00	10,399.73
c. Adj Curr Yr Award (sum lines 2a & 2b)	961,124.74	14,901.00	4,962.81	500.00	181.00	0.00	10,399.73
3. Required Matching Funds/Other	217.94	7,133.00	150.97	0.00	0.00	(10.92)	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,032,043.66	15,162.50	4,962.81	1,452.72	1,145.00	0.00	14,318.37
<b>REVENUES</b>							
5. Cash Received in Current Year	961,124.74	14,901.00	0.00	1,202.72	10.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00	0.00	(702.72)	171.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	4,962.81	0.00	0.00	0.00	10,399.73
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	4,962.81	0.00	0.00	0.00	10,399.73
8. Contributed Matching Funds	217.94	7,133.00	150.97	0.00		10.92	0.00
9. Total Available (sum lines 5, 7c, & 8)	961,342.48	22,034.00	5,113.78	1,202.72	10.00	10.92	10,399.73
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	25.31	15,162.50	4,962.81	250.00	0.00	0.00	10,399.73
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	25.31	15,162.50	4,962.81	250.00	0.00	0.00	10,399.73
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	1,032,018.35	0.00	0.00	1,202.72	1,145.00	0.00	3,918.64

2019-20 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	SB EDUCATION FOUNDATION	PROVIDENT DOANTIONS	DABFOR CENTER FOR INNOVATION	SUMMER READING COUNTS PRGM	BELLE AIR CLINIC	SBEF -YOUTUBE	SBEF GOOGLE STEM GRANT
RESOURCE CODE	9024	9027	9028	9030	9031	9039	9041
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	17,551.19	215.95	(31,564.46)	1.99	(35,799.80)	0.00	18,896.29
2. a. Current Year Award	0.00	0.00	26,000.00	0.00	75,000.00	219,190.24	0.00
b. Other Adjustments	0.00	0.00		0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	26,000.00	0.00	75,000.00	219,190.24	0.00
3. Required Matching Funds/Other	0.00	(215.95)	5,564.46	(1.99)	68,221.96	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	17,551.19	0.00	0.00	0.00	107,422.16	219,190.24	18,896.29
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	0.00	26,000.00	0.00	75,000.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	219,190.24	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	219,190.24	0.00
8. Contributed Matching Funds	0.00	215.95	0.00	1.99	68,221.96	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	215.95	26,000.00	1.99	143,221.96	219,190.24	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	84,275.02	219,190.24	383.28
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	84,275.02	219,190.24	383.28
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	17,551.19	0.00	0.00	0.00	23,147.14	0.00	18,513.01

2019-20 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	SBEF-SBCF- MUSIC FOR MINORS	SBEF-SBCF- PARKSIDE MUSIC PRGM	MEASURE K-SBEF ALLEN/BELLE AIR	SBEF SBEF TRANSFORMATIO NS	SBEF-SUMMER MUSIC PROGRAM	GOOGLE TIDES GRANT	WELCH FAMILY GRANT
RESOURCE CODE	9042	9043	9044	9046	9047	9048	9049
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	14,909.47	0.00	55,000.00	(2,942.73)	40,501.23	(8,350.00)
2. a. Current Year Award	89,051.64	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	89,051.64	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	1,337.50	0.00	84,094.01	(55,000.00)	2,942.73	0.00	8,350.00
4. Total Available Award (sum lines 1, 2c, & 3)	90,389.14	14,909.47	84,094.01	0.00	0.00	40,501.23	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year	89,051.64	0.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			84,094.01	(55,000.00)	2,942.73	0.00	8,350.00
9. Total Available (sum lines 5, 7c, & 8)	89,051.64	0.00	84,094.01	(55,000.00)	2,942.73	0.00	8,350.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	0.00	7,104.70	84,094.01	0.00	0.00	959.70	0.00
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	7,104.70	84,094.01	0.00	0.00	959.70	0.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	90,389.14	7,804.77	0.00	0.00	0.00	39,541.53	0.00

2019-20 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	ALLEN DONATIONS	BELLE AIR DOANTIONS	JOHN MUIR DONATIONS	PARKSIDE DONATIONS	ROLLINGWOOD DONATIONS	PORTOLA DONATIONS	SBEF GATE FUNDING
RESOURCE CODE	9051	9052	9055	9056	9057	9058	9066
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	2,177.47	327.79	(1,042.47)	(11,349.19)	7,120.63	1,283.42	0.00
2. a. Current Year Award	9,848.95	17,633.09	43,350.55	5,226.91	44,148.18	10,388.91	0.00
b. Other Adjustments	0.00	0.00	0.00		0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,848.95	17,633.09	43,350.55	5,226.91	44,148.18	10,388.91	0.00
3. Required Matching Funds/Other	10.92	2,247.58	0.00	6,925.35	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	12,037.34	20,208.46	42,308.08	803.07	51,268.81	11,672.33	0.00
<b>REVENUES</b>							
5. Cash Received in Current Year	9,848.95	17,633.09	43,350.55	5,226.91	44,148.18		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	10,388.91	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	10,388.91	0.00
8. Contributed Matching Funds	0.00	2,247.58	0.00	6,925.35	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	9,848.95	19,880.67	43,350.55	12,152.26	44,148.18	10,388.91	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,742.40	20,208.46	13,953.85	803.07	3,857.36	0.00	(5.00)
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	2,742.40	20,208.46	13,953.85	803.07	3,857.36	0.00	(5.00)
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	9,294.94	0.00	28,354.23	0.00	47,411.45	11,672.33	5.00



2019-20 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	REIMBURSABLE EXPENSES	TOTAL
RESOURCE CODE	9900	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	16,556.46	153,018.03
2. a. Current Year Award	2,974.10	1,524,061.12
b. Other Adjustments	0.00	10,820.73
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,974.10	1,534,881.85
3. Required Matching Funds/Other	0.00	131,967.56
4. Total Available Award (sum lines 1, 2c, & 3)	19,530.56	1,819,867.44
<b>REVENUES</b>		
5. Cash Received in Current Year	2,974.10	1,290,471.88
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	(531.72)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	244,941.69
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	244,941.69
8. Contributed Matching Funds	0.00	125,512.20
9. Total Available (sum lines 5, 7c, & 8)	2,974.10	1,660,925.77
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	4,084.05	472,451.49
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	4,084.05	472,451.49
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	15,446.51	1,347,415.95

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,560,755.78	301	0.00	303	10,560,755.78	305	106,809.00		307	10,453,946.78	309
2000 - Classified Salaries	4,291,631.74	311	24,846.18	313	4,266,785.56	315	276,454.89		317	3,990,330.67	319
3000 - Employee Benefits	6,960,013.17	321	162,634.46	323	6,797,378.71	325	164,240.04		327	6,633,138.67	329
4000 - Books, Supplies Equip Replace. (6500)	1,169,364.84	331	0.00	333	1,169,364.84	335	322,381.39		337	846,983.45	339
5000 - Services... & 7300 - Indirect Costs	6,459,649.12	341	0.00	343	6,459,649.12	345	1,437,033.43		347	5,022,615.69	349
TOTAL					29,253,934.01	365			TOTAL	26,947,015.26	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	8,596,215.69 375
2. Salaries of Instructional Aides Per EC 41011.		2100	846,406.78 380
3. STRS.		3101 & 3102	2,839,836.96 382
4. PERS.		3201 & 3202	200,307.32 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	211,598.52 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	1,334,964.64 385
7. Unemployment Insurance.		3501 & 3502	4,765.59 390
8. Workers' Compensation Insurance.		3601 & 3602	292,351.68 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	27,640.01 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			14,354,087.19 395
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).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			14,354,087.19 397
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.			53.27%
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)	53.27%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.73%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	26,947,015.26
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,813,534.13

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



Unaudited Actuals  
2019-20 Unaudited Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	17,445,437.60	28,756,449.40	46,201,887.00			46,201,887.00	6,110,808.00
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			0.00	
Other General Long-Term Debt	3,165,000.00	(15,000.00)	3,150,000.00			3,150,000.00	310,000.00
Net Pension Liability	38,527,229.00	(10,869,720.00)	27,657,509.00			27,657,509.00	
Total/Net OPEB Liability	4,233,229.00	430,683.00	4,663,912.00			4,663,912.00	
Compensated Absences Payable	93,384.86	(7,626.86)	85,758.00		48,172.00	37,586.00	
Governmental activities long-term liabilities	63,464,280.46	18,294,785.54	81,759,066.00	0.00	48,172.00	81,710,894.00	6,420,808.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	30,964,187.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,327,991.29
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	490,286.16
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	164,069.44
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				654,355.60
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	171,186.16
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)				29,153,026.42

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,334.03
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,490.42
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>
		<b>Per ADA</b>
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.)	29,653,839.67	12,539.42
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)	29,653,839.67	12,539.42
B. Required effort (Line A.2 times 90%)	26,688,455.70	11,285.48
C. Current year expenditures (Line I.E and Line II.B)	29,153,026.42	12,490.42
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%

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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	22,450,865.15		22,450,865.15			24,104,107.55
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	2,342.49		2,342.49			2,333.80
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</b>		
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>B. CURRENT YEAR GANN ADA</b> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	2,333.80		2,333.80	2,333.48		2,333.48
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)			2,333.80			2,333.48
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	80,827.93		80,827.93	80,574.00		80,574.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	18,290,177.33		18,290,177.33	18,262,092.00		18,262,092.00
5. Unsecured Roll Taxes (Object 8042)	1,440,092.81		1,440,092.81	1,421,210.00		1,421,210.00
6. Prior Years' Taxes (Object 8043)	126,967.17		126,967.17	110,103.00		110,103.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	162.11		162.11	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)	4,027,120.74		4,027,120.74	3,069,372.00		3,069,372.00
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)	23,965,348.09	0.00	23,965,348.09	22,943,351.00	0.00	22,943,351.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	23,965,348.09	0.00	23,965,348.09	22,943,351.00	0.00	22,943,351.00



	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			211,678.97			205,630.00
<b>OTHER EXCLUSIONS</b>						
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)			211,678.97			205,630.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	1,025,140.00		1,025,140.00	965,328.00		965,328.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,025,140.00	0.00	1,025,140.00	965,328.00	0.00	965,328.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	31,962,089.65		31,962,089.65	28,998,014.00		28,998,014.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	92,514.77		92,514.77	72,000.00		72,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>			<b>2019-20 Actual</b>			<b>2020-21 Budget</b>
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			22,450,865.15			24,104,107.55
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9963			0.9999
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			23,228,957.13			25,000,690.44
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			23,965,348.09			22,943,351.00
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)			280,056.00			280,017.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			0.00			965,328.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			280,056.00			965,328.00
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])			70,382.43			59,511.31
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			24,035,730.52			23,002,862.31
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)			280,056.00			965,328.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			24,035,730.52			
b. State Subventions (Line D8)			280,056.00			
c. Less: Excluded Appropriations (Line C23)			211,678.97			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			24,104,107.55			



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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	950,563.01		249,458.09	1,200,021.10
2. State Lottery Revenue	8560	357,516.39		125,568.72	483,085.11
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)		1,308,079.40	0.00	375,026.81	1,683,106.21
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	102,193.48		195,736.26	297,929.74
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	530,998.69			530,998.69
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 )		633,192.17	0.00	195,736.26	828,928.43
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	674,887.23	0.00	179,290.55	854,177.78
<b>D. COMMENTS:</b>					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget 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  
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)	24,857.74				24,857.74
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,522,772.50	1,522,772.50
<b>Total Other Costs</b>	24,857.74	0.00	0.00	1,522,772.50	1,547,630.24

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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	407,249.22	329,344.36	1,632,181.27	390,016.28	2,414,519.17	0.00	0.00
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten					300.00		0.00
1110 Regular Education, K-12	98.80	98.80	98.80	98.80			
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)	0.00	0.00	0.00	0.00			
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	98.80	98.80	98.80	98.80	300.00	0.00	0.00

**SELPA:** San Mateo County (CA)

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:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SELPA:** San Mateo County (CA)

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

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

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

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

**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:** San Mateo County (CA)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures (LE-CY Worksheet) FY 2019-20</b>	<b>Actual Expenditures Comparison Year 2018-2019</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	7,840,649.70		
b. Less: Expenditures paid from federal sources	542,216.53		
c. Expenditures paid from state and local sources	7,298,433.17	7,429,154.66	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		7,429,154.66	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	7,298,433.17	7,429,154.66	(130,721.49)

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.

	<b>Actual FY 2019-20</b>	<b>Comparison Year 2018-2019</b>	<b>Difference</b>
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	7,840,649.70		
b. Less: Expenditures paid from federal sources	542,216.53		
c. Expenditures paid from state and local sources	7,298,433.17	7,429,154.66	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		7,429,154.66	
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	7,298,433.17	7,429,154.66	
d. Special education unduplicated pupil count	306	312	
e. Per capita state and local expenditures (A2c/A2d)	23,851.09	23,811.39	39.70

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:** San Mateo County (CA)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2019-20	Comparison Year 2018-2019	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	6,522,124.69	6,432,681.38	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		6,432,681.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,522,124.69	6,432,681.38	89,443.31

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

	Actual FY 2019-20	Comparison Year 2018-2019	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	6,522,124.69	6,432,437.21	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		6,432,437.21	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,522,124.69	6,432,437.21	
b. Special education unduplicated pupil count	306	312	
c. Per capita local expenditures (B2a/B2b)	21,314.13	20,616.79	697.34

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.

Mariana Solomon  
Contact Name

650-624-2101  
Telephone Number

Associate Superintendent - Business Services  
Title

msolomon@sbpsd.k12.ca.us  
Email Address

<b>2018-19 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
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	7,429,154.66	6,432,681.38
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)	0.00	0.00
_____		
_____		
_____		
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)	0.00	0.00
_____		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00
_____		
_____		
_____		
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	7,429,154.66	6,432,681.38
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	312.00	
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)	312.00	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										306
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	388,446.47	0.00	0.00	0.00	324,004.91	0.00	798,320.57		1,510,771.95
2000-2999	Classified Salaries	434,554.34	0.00	0.00	0.00	110,795.05	0.00	879,704.26		1,425,053.65
3000-3999	Employee Benefits	300,146.06	0.00	0.00	0.00	213,658.03	(2.00)	840,450.78		1,354,252.87
4000-4999	Books and Supplies	18,667.62	0.00	0.00	177.34	0.00	596.47	9,936.43		29,377.86
5000-5999	Services and Other Operating Expenditures	1,024,858.63	0.00	0.00	0.00	0.00	749,525.32	1,746,809.42		3,521,193.37
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	2,166,673.12	0.00	0.00	177.34	648,457.99	750,119.79	4,275,221.46	0.00	7,840,649.70
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	0.00								0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	2,166,673.12	0.00	0.00	177.34	648,457.99	750,119.79	4,275,221.46	0.00	7,840,649.70
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	6,180.91	0.00	0.00	0.00	324,004.91	0.00	184,086.52		514,272.34
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	110,015.05	0.00	14,696.76		124,711.81
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	173,412.01	0.00	67,697.79		241,109.80
4000-4999	Books and Supplies	0.00	0.00	0.00	177.34	0.00	0.00	0.00		177.34
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	6,180.91	0.00	0.00	177.34	607,431.97	0.00	266,481.07	0.00	880,271.29
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	6,180.91	0.00	0.00	177.34	607,431.97	0.00	266,481.07	0.00	880,271.29
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									338,054.76
										542,216.53

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	382,265.56	0.00	0.00	0.00	0.00	0.00	614,234.05		996,499.61
2000-2999	Classified Salaries	434,554.34	0.00	0.00	0.00	780.00	0.00	865,007.50		1,300,341.84
3000-3999	Employee Benefits	300,146.06	0.00	0.00	0.00	40,246.02	(2.00)	772,752.99		1,113,143.07
4000-4999	Books and Supplies	18,667.62	0.00	0.00	0.00	0.00	596.47	9,936.43		29,200.52
5000-5999	Services and Other Operating Expenditures	1,024,858.63	0.00	0.00	0.00	0.00	749,525.32	1,746,809.42		3,521,193.37
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	2,160,492.21	0.00	0.00	0.00	41,026.02	750,119.79	4,008,740.39	0.00	6,960,378.41
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	0.00								0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	2,160,492.21	0.00	0.00	0.00	41,026.02	750,119.79	4,008,740.39	0.00	6,960,378.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									338,054.76
	TOTAL COSTS									7,298,433.17
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	99,563.06	0.00	0.00	0.00	0.00	0.00	0.00		99,563.06
3000-3999	Employee Benefits	52,609.61	0.00	0.00	0.00	0.00	0.00	0.00		52,609.61
4000-4999	Books and Supplies	8,276.07	0.00	0.00	0.00	0.00	0.00	0.00		8,276.07
5000-5999	Services and Other Operating Expenditures	41,495.24	0.00	0.00	0.00	0.00	0.00	0.00		41,495.24
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	201,943.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,943.98
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	201,943.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,943.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									338,054.76
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)									5,982,125.95
	TOTAL COSTS									6,522,124.69

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									306
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	388,446.47	0.00	0.00	0.00	324,004.91	0.00	798,320.57		1,510,771.95
2000-2999	Classified Salaries	434,554.34	0.00	0.00	0.00	110,795.05	0.00	879,704.26		1,425,053.65
3000-3999	Employee Benefits	300,146.06	0.00	0.00	0.00	213,658.03	(2.00)	840,450.78		1,354,252.87
4000-4999	Books and Supplies	18,667.62	0.00	0.00	177.34	0.00	596.47	9,936.43		29,377.86
5000-5999	Services and Other Operating Expenditures	1,024,858.63	0.00	0.00	0.00	0.00	749,525.32	1,746,809.42		3,521,193.37
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
	<b>Total Direct Costs</b>	<b>2,166,673.12</b>	<b>0.00</b>	<b>0.00</b>	<b>177.34</b>	<b>648,457.99</b>	<b>750,119.79</b>	<b>4,275,221.46</b>	<b>0.00</b>	<b>7,840,649.70</b>
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 (non-add)	0.00								0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL COSTS</b>	<b>2,166,673.12</b>	<b>0.00</b>	<b>0.00</b>	<b>177.34</b>	<b>648,457.99</b>	<b>750,119.79</b>	<b>4,275,221.46</b>	<b>0.00</b>	<b>7,840,649.70</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	6,180.91	0.00	0.00	0.00	324,004.91	0.00	184,086.52		514,272.34
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	110,015.05	0.00	14,696.76		124,711.81
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	173,412.01	0.00	67,697.79		241,109.80
4000-4999	Books and Supplies	0.00	0.00	0.00	177.34	0.00	0.00	0.00		177.34
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
	<b>Total Direct Costs</b>	<b>6,180.91</b>	<b>0.00</b>	<b>0.00</b>	<b>177.34</b>	<b>607,431.97</b>	<b>0.00</b>	<b>266,481.07</b>	<b>0.00</b>	<b>880,271.29</b>
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
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>6,180.91</b>	<b>0.00</b>	<b>0.00</b>	<b>177.34</b>	<b>607,431.97</b>	<b>0.00</b>	<b>266,481.07</b>	<b>0.00</b>	<b>880,271.29</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									338,054.76
	<b>TOTAL COSTS</b>									<b>542,216.53</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 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	382,265.56	0.00	0.00	0.00	0.00	0.00	614,234.05		996,499.61
2000-2999	Classified Salaries	434,554.34	0.00	0.00	0.00	780.00	0.00	865,007.50		1,300,341.84
3000-3999	Employee Benefits	300,146.06	0.00	0.00	0.00	40,246.02	(2.00)	772,752.99		1,113,143.07
4000-4999	Books and Supplies	18,667.62	0.00	0.00	0.00	0.00	596.47	9,936.43		29,200.52
5000-5999	Services and Other Operating Expenditures	1,024,858.63	0.00	0.00	0.00	0.00	749,525.32	1,746,809.42		3,521,193.37
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	2,160,492.21	0.00	0.00	0.00	41,026.02	750,119.79	4,008,740.39	0.00	6,960,378.41
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 (non-add)	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	2,160,492.21	0.00	0.00	0.00	41,026.02	750,119.79	4,008,740.39	0.00	6,960,378.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									338,054.76
	TOTAL COSTS									7,298,433.17
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	99,563.06	0.00	0.00	0.00	0.00	0.00	0.00		99,563.06
3000-3999	Employee Benefits	52,609.61	0.00	0.00	0.00	0.00	0.00	0.00		52,609.61
4000-4999	Books and Supplies	8,276.07	0.00	0.00	0.00	0.00	0.00	0.00		8,276.07
5000-5999	Services and Other Operating Expenditures	41,495.24	0.00	0.00	0.00	0.00	0.00	0.00		41,495.24
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	201,943.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,943.98
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	201,943.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201,943.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									338,054.76
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)									5,982,125.95
	TOTAL COSTS									6,522,124.69

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

**SELPA:** San Mateo County (CA)

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

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

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

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

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

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

**SELPA:** San Mateo County (CA)

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

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

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

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

<b>If (b) is greater than (a).</b>		
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).	_____	_____

<b>If (b) is less than (a).</b>		
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:** San Mateo County (CA)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts (LB-B Worksheet) FY 2020-21</b>	<b>Actual Expenditures Comparison Year 2017-2018</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
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	7,516,330.00		
b. Less: Expenditures paid from federal sources	493,530.00		
c. Expenditures paid from state and local sources	7,022,800.00	6,560,501.96	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,560,501.96	
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	7,022,800.00	6,560,501.96	462,298.04

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

	<b>Budgeted Amounts FY 2020-21</b>	<b>Comparison Year 2017-2018</b>	<b>Difference</b>
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	7,516,330.00		
b. Less: Expenditures paid from federal sources	493,530.00		
c. Expenditures paid from state and local sources	7,022,800.00	6,560,501.96	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,560,501.96	
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	7,022,800.00	6,560,501.96	
d. Special education unduplicated pupil count	306	319	
e. Per capita state and local expenditures (A2c/A2d)	22,950.33	20,565.84	2,384.49

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

**SELPA:** San Mateo County (CA)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2020-21	Comparison Year 2017-2018	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	5,845,373.00	5,549,529.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,549,529.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>5,845,373.00</u>	<u>5,549,529.34</u>	<u>295,843.66</u>

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

	Budget FY 2020-21	Comparison Year 2019-2020	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	5,845,373.00	5,407,421.79	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		5,407,421.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>5,845,373.00</u>	<u>5,407,421.79</u>	
b. Special education unduplicated pupil count	<u>306</u>	<u>319</u>	
c. Per capita local expenditures (B2a/B2b)	<u>19,102.53</u>	<u>16,951.17</u>	<u>2,151.36</u>

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

Mariana Solomon  
Contact Name

650-624-3102  
Telephone Number

Associate Superintendent - Business Services  
Title

msolomon@sbpsd.k12.cqa.us  
Email Address

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
	<b>UNDUPLICATED PUPIL COUNT</b>								306
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	128,486.00	0.00	0.00	0.00	325,830.00	1,061,718.00		1,516,034.00
2000-2999	Classified Salaries	688,786.00	0.00	0.00	0.00	114,733.00	736,404.00		1,539,923.00
3000-3999	Employee Benefits	354,240.00	0.00	0.00	0.00	179,094.00	919,307.00		1,452,641.00
4000-4999	Books and Supplies	4,000.00	0.00	0.00	163.00	0.00	15,000.00		19,163.00
5000-5999	Services and Other Operating Expenditures	264,500.00	0.00	0.00	0.00	0.00	2,724,069.00		2,988,569.00
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	1,440,012.00	0.00	0.00	163.00	619,657.00	5,456,498.00	0.00	7,516,330.00
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	1,440,012.00	0.00	0.00	163.00	619,657.00	5,456,498.00	0.00	7,516,330.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	128,486.00	0.00	0.00	0.00	0.00	725,209.00		853,695.00
2000-2999	Classified Salaries	688,786.00	0.00	0.00	0.00	0.00	734,754.00		1,423,540.00
3000-3999	Employee Benefits	354,240.00	0.00	0.00	0.00	9,174.00	814,222.00		1,177,636.00
4000-4999	Books and Supplies	4,000.00	0.00	0.00	0.00	0.00	15,000.00		19,000.00
5000-5999	Services and Other Operating Expenditures	264,500.00	0.00	0.00	0.00	0.00	2,719,381.00		2,983,881.00
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	1,440,012.00	0.00	0.00	0.00	9,174.00	5,008,566.00	0.00	6,457,752.00
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	1,440,012.00	0.00	0.00	0.00	9,174.00	5,008,566.00	0.00	6,457,752.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								565,048.00
	TOTAL COSTS								7,022,800.00

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	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	101,799.00	0.00	0.00	0.00	0.00	0.00		101,799.00	
3000-3999	Employee Benefits	56,715.00	0.00	0.00	0.00	276.00	0.00		56,991.00	
4000-4999	Books and Supplies	3,000.00	0.00	0.00	0.00	0.00	0.00		3,000.00	
5000-5999	Services and Other Operating Expenditures	2,000.00	0.00	0.00	0.00	0.00	0.00		2,000.00	
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	163,514.00	0.00	0.00	0.00	276.00	0.00	0.00	163,790.00	
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	163,514.00	0.00	0.00	0.00	276.00	0.00	0.00	163,790.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									565,048.00
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)									5,116,535.00
	TOTAL COSTS									5,845,373.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(65,257.72)				
Other Sources/Uses Detail					178,210.00	164,069.44		
Fund Reconciliation							897,723.58	191,452.31
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	65,257.72	0.00				
Other Sources/Uses Detail					10,931.51	0.00		
Fund Reconciliation							13,126.14	297,456.43
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					153,137.93	0.00		
Fund Reconciliation							178,326.17	215,485.39
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	178,210.00		
Fund Reconciliation							0.00	384,781.76
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>65,257.72</b>	<b>(65,257.72)</b>	<b>342,279.44</b>	<b>342,279.44</b>	<b>1,089,175.89</b>	<b>1,089,175.89</b>

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Unaudited Actuals  
2020-21 Budget  
Technical Review Checks

San Bruno Park Elementary

San Mateo County

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

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

### IMPORT CHECKS

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

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Unaudited Actuals  
2019-20 Unaudited Actuals  
Technical Review Checks

San Bruno Park Elementary

San Mateo County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	6512	8590	-78,873.35

Explanation: In 2018-2019, district set up a receivable of \$147,375. In 19-20, this receivable was reversed, resulting in negative balance in resource 6512

01	9010	5800	-22,563.56
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Explanation: In 2018-2019, the district set up a payable of \$110,000 for a vendor. In 2019-2020, a payment of \$55,000 was made to the vendor. The balance was reversed in 2019-2020, resulting in a credit balance in object 5800

**REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:** EXCEPTION

FUND	RESOURCE	VALUE
01	6512	-78,873.35

Explanation: In 2018-2019, district set up a receivable of \$147,375. In 19-20, this receivable was reversed resulting in negative balance in resource 6512

### SUPPLEMENTAL CHECKS

**CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) is less than the allowable percentage.** EXCEPTION

Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA)	53.27%
--	--------

Allowable percentage for Elementary	60.00%
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District is exempt from EC Section 41372 as reported in Current Expense (Line 16 in Form CEA).	No
--	----



## **EXPORT CHECKS**

Checks Completed.

## SBPSD 2019-20 UNAUDITED ACTUALS

	Unaudited Actuals 2019-20			Workload Budget Adoption 2020-21			Projection 2020-22			Projection 2020-23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>												
General Purpose	24,040,742	1,475,767	25,516,509	23,908,679	1,328,253	25,236,932	23,908,679	1,328,253	25,236,932	23,908,679	1,328,253	25,236,932
Federal Revenue	103,642	1,001,841	1,105,483	110,326	948,564	1,058,890	110,326	948,564	1,058,890	110,326	948,564	1,058,890
State Revenue	778,476	1,602,383	2,380,860	289,689	1,300,261	1,589,950	289,689	1,300,261	1,589,950	289,689	1,300,261	1,589,950
Local Revenue	1,306,516	1,652,722	2,959,238	977,242	135,000	1,112,242	977,242	(45,723)	931,519	977,242	(45,723)	931,519
<b>Total Revenue</b>	<b>26,229,376</b>	<b>5,732,713</b>	<b>31,962,090</b>	<b>25,285,936</b>	<b>3,712,078</b>	<b>28,998,014</b>	<b>25,285,936</b>	<b>3,531,355</b>	<b>28,817,291</b>	<b>25,285,936</b>	<b>3,531,355</b>	<b>28,817,291</b>
<b>Expenditures</b>												
Certificated Salaries	8,807,337	1,753,419	10,560,756	8,109,111	1,670,218	9,779,329	8,271,293	1,703,622	9,974,915	8,436,719	1,737,694	10,174,413
Classified Salaries	2,559,211	1,732,421	4,291,632	2,475,313	1,888,595	4,363,908	2,524,819	1,926,367	4,451,186	2,575,315	1,964,894	4,540,209
Benefits	4,256,045	2,703,968	6,960,013	3,391,844	2,243,151	5,634,995	3,492,647	2,319,258	5,811,905	3,585,422	2,409,276	5,994,698
Books and Supplies	588,273	581,092	1,169,365	734,627	197,849	932,476	854,627	197,849	1,052,476	1,054,627	197,849	1,252,476
Other Services & Oper. Expenses	2,389,331	4,135,576	6,524,907	1,084,259	3,768,586	4,852,845	1,103,017	3,833,783	4,936,799	1,126,401	3,915,059	5,041,459
Capital Outlay	0	0	0	0	0	0	10,000	0	10,000	10,000	0	10,000
Other Outgo 7xxx	490,286	868,417	1,358,703	493,495	576,000	1,069,495	493,495	576,000	1,069,495	493,495	576,000	1,069,495
Transfer of Indirect 73xx	(65,258)	0	(65,258)	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>19,025,224</b>	<b>11,774,893</b>	<b>30,800,118</b>	<b>16,288,649</b>	<b>10,344,399</b>	<b>26,633,048</b>	<b>16,749,898</b>	<b>10,556,879</b>	<b>27,306,777</b>	<b>17,281,979</b>	<b>10,800,771</b>	<b>28,082,750</b>
Deficit/Surplus	7,204,152	(6,042,180)	1,161,972	8,997,287	(6,632,321)	2,364,966	8,536,038	(7,025,524)	1,510,514	8,003,957	(7,269,416)	734,541
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	0	0	0
Transfers in/(out)	14,141	0	14,141	(140,222)	0	(140,222)	62,801	0	62,801	62,801	0	62,801
Contributions to Restricted	(7,444,452)	7,444,452	0	(6,722,321)	6,722,321	0	(6,260,810)	6,260,810	0	(7,322,720)	7,322,720	0
<b>Net increase (decrease) in Fund Balance</b>	<b>(226,159)</b>	<b>1,402,271</b>	<b>1,176,113</b>	<b>2,134,744</b>	<b>90,000</b>	<b>2,224,744</b>	<b>2,338,029</b>	<b>(764,715)</b>	<b>1,573,315</b>	<b>744,039</b>	<b>53,304</b>	<b>797,342</b>
Beginning Balance	2,663,185	679,321	3,342,506	2,437,026	2,081,592	4,518,618	4,571,770	2,171,592	6,743,362	6,909,799	1,406,878	8,316,676
Other Restatements	0	0	0	0	0	0	0	0	0	0	0	0
<b>Ending Balance</b>	<b>2,437,026</b>	<b>2,081,592</b>	<b>4,518,618</b>	<b>4,571,770</b>	<b>2,171,592</b>	<b>6,743,362</b>	<b>6,909,799</b>	<b>1,406,878</b>	<b>8,316,677</b>	<b>7,653,837</b>	<b>1,460,182</b>	<b>9,114,018</b>
Revolving/Stores/Prepays	500		500	500		500	500		500	500		500
Reserve for Econ Uncertainty (3%)	924,004		924,004	798,991		798,991	819,203		819,203	842,483		842,483
Board Reserve (7%-10%)	0		0	1,331,652		1,331,652	2,730,678		2,730,678	2,808,275		2,808,275
Community Funded Reserve			0			0			0			0
Health and Safety			0			0			0			0
Technology	100,000		100,000	200,000		200,000	250,000		250,000	500,000		500,000
Food Services	0		0	100,000		100,000	100,000		100,000	100,000		100,000
Maint. & Repairs (Def.Maint.)	50,000		50,000	50,000		50,000	50,000		50,000	50,000		50,000
Special Ed COVID-19 Reserve	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000	1,000,000		1,000,000
Restricted Programs		2,081,592	2,081,592		2,171,592	2,171,592		1,406,878	1,406,878		1,460,182	1,460,182
<b>Unappropriated Fund Balance</b>	<b>362,522</b>	<b>0</b>	<b>362,521</b>	<b>1,090,626</b>	<b>0</b>	<b>1,090,625</b>	<b>1,959,418</b>	<b>0</b>	<b>1,959,419</b>	<b>2,352,580</b>	<b>0</b>	<b>2,352,580</b>

SAN MATEO COUNTY OFFICE OF EDUCATION  
2019-20 FISCAL YEAR REPORT  
Cash Flow Worksheet  
SBPSD

D19 Actuals through Month of	Object	Beginning Balance (Ref Only)	July	August	September	October	November	December	January	February	March	April	May	June	Totals
A. BEGINNING CASH	9110		2,934,883.21	2,126,569.17	1,999,961.29	(348,140.44)	(710,945.11)	(2,784,859.71)	3,666,064.49	4,999,628.83	2,204,644.68	784,621.23	4,255,169.43	2,656,844.19	2,934,883.21
<b>B. RECEIPTS</b>															
LCFF/Revenue Limit Sources															
Principal Apportionment	8010-8019		83,064.00	83,064.00	209,104.00	83,064.00	-	126,040.00	33,225.00	37,655.00	139,064.00	37,655.00	37,655.00	155,550.00	1,025,140.00
Property Taxes	8020-8079		-	3,771.27	(11,690.44)	1,415,604.94	901,611.03	8,340,742.24	3,125,913.94	(2,554.98)	912,726.37	4,761,695.57	61,508.04	3,506,274.12	23,015,602.10
Miscellaneous Funds	8080-8099		-	149,048.31	-	-	-	556,311.33	-	-	-	556,311.33	-	214,095.89	1,475,766.86
Federal Revenue	8100-8299		84,149.54	487,340.99	-	(284,277.10)	-	5,672.69	216,955.88	-	5,551.58	-	-	590,089.30	1,105,482.88
Other State Revenue	8300-8599		955.00	151,295.90	-	(76,238.93)	248,672.98	268,321.75	-	-	130,462.91	274,067.53	-	1,383,322.37	2,380,859.51
Other Local Revenue	8600-8799		212,108.53	62,027.36	5,390.64	842,226.23	10,772.36	66,638.08	500,454.03	33,857.33	80,366.11	125,669.11	292,101.71	727,626.81	2,959,238.30
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	-	(206,571.76)	-	384,781.76	178,210.00
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>			<b>380,277.07</b>	<b>936,547.83</b>	<b>202,804.20</b>	<b>1,980,379.14</b>	<b>1,161,056.37</b>	<b>9,363,726.09</b>	<b>3,876,548.85</b>	<b>68,957.35</b>	<b>1,268,170.97</b>	<b>5,548,826.78</b>	<b>391,264.75</b>	<b>6,961,740.25</b>	<b>32,140,299.65</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999		45,872.25	123,530.46	1,034,840.84	1,060,612.80	1,045,875.54	1,042,304.71	1,026,715.62	1,042,702.05	1,064,314.19	1,042,325.46	1,020,289.32	1,011,372.54	10,560,755.78
Classified Salaries	2000-2999		197,298.76	204,200.16	475,670.73	405,073.15	392,850.85	382,004.34	366,616.31	395,491.19	370,962.30	356,248.26	352,166.71	393,048.98	4,291,631.74
Employee Benefits	3000-3999		104,895.33	136,330.59	519,873.75	504,847.48	501,486.71	513,383.19	494,771.09	504,694.35	512,523.10	494,446.92	491,614.24	2,181,146.42	6,960,013.17
Books and Supplies	4000-4999		40,567.03	32,585.25	52,986.08	163,700.46	277,149.09	49,448.01	41,364.96	61,944.14	56,037.14	12,088.15	21,613.73	359,880.80	1,169,364.84
Services	5000-5999		415,735.04	153,448.14	376,174.39	394,638.89	716,955.02	495,820.40	632,759.28	780,058.38	450,308.22	419,450.12	118,374.53	1,571,184.43	6,524,906.84
Capital Outlay	6000-6599		-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7499		-	(14,528.29)	-	44,084.68	-	379,691.59	4,000.00	-	240,437.63	49,880.75	-	589,878.98	1,293,445.34
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	100,000.00	-	64,069.44	164,069.44
All Other Financing Sources	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>			<b>804,368.41</b>	<b>635,566.31</b>	<b>2,459,545.79</b>	<b>2,572,957.46</b>	<b>2,934,317.21</b>	<b>2,862,652.24</b>	<b>2,566,227.26</b>	<b>2,784,890.11</b>	<b>2,694,582.58</b>	<b>2,474,439.66</b>	<b>2,004,058.53</b>	<b>6,170,581.59</b>	<b>30,964,187.15</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>															
<b>Assets and Deferred Outflows</b>															
Cash Not in Treasury	9111-9199	1,486.76	(5.27)	-	-	(4.89)	-	-	(4.25)	-	-	(4.09)	-	-	(18.50)
Accounts Receivable	9200-9299	1,143,955.84	-	49,362.11	69,690.01	670,183.64	-	-	-	-	-	25,526.67	-	(1,293,293.67)	(478,531.24)
Due From Other Funds	9310	506,452.51	-	-	-	-	-	-	-	-	-	356,452.51	150,000.00	(897,723.58)	(391,271.07)
Stores	9320	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	414,569.16	-	-	-	-	-	-	-	-	-	-	-	414,569.16	414,569.16
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>		<b>2,066,464.27</b>	<b>(5.27)</b>	<b>49,362.11</b>	<b>69,690.01</b>	<b>670,178.75</b>	<b>-</b>	<b>-</b>	<b>(4.25)</b>	<b>-</b>	<b>-</b>	<b>381,975.09</b>	<b>150,000.00</b>	<b>(1,776,448.09)</b>	<b>(455,251.65)</b>
<b>Liabilities and Deferred Inflows</b>															
Accounts Payable	9500-9599	(985,955.26)	384,217.43	476,951.51	161,050.15	(232,253.85)	300,653.76	50,149.65	(24,798.24)	79,051.39	(13,039.94)	30,160.29	100,725.70	(1,317,372.69)	(4,504.84)
Due to Other Funds	9610	(227.74)	-	-	-	-	-	-	-	-	-	-	-	(191,224.57)	(191,224.57)
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	(672,658.95)	-	-	-	672,658.95	-	-	1,551.24	-	6,651.78	(44,346.28)	34,805.76	(106,850.08)	564,471.37
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL</b>		<b>(1,658,841.95)</b>	<b>384,217.43</b>	<b>476,951.51</b>	<b>161,050.15</b>	<b>440,405.10</b>	<b>300,653.76</b>	<b>50,149.65</b>	<b>(23,247.00)</b>	<b>79,051.39</b>	<b>(6,388.16)</b>	<b>(14,185.99)</b>	<b>135,531.46</b>	<b>(1,615,447.34)</b>	<b>368,741.96</b>
<b>Non-Operating</b>															
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>3,725,306.22</b>	<b>(384,222.70)</b>	<b>(427,589.40)</b>	<b>(91,360.14)</b>	<b>229,773.65</b>	<b>(300,653.76)</b>	<b>(50,149.65)</b>	<b>23,242.75</b>	<b>(79,051.39)</b>	<b>6,388.16</b>	<b>396,161.08</b>	<b>14,468.54</b>	<b>(161,000.75)</b>	<b>(823,993.61)</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>															
			(808,314.04)	(126,607.88)	(2,348,101.73)	(362,804.67)	(2,073,914.60)	6,450,924.20	1,333,564.34	(2,794,984.15)	(1,420,023.45)	3,470,548.20	(1,598,325.24)	630,157.91	352,118.89
<b>F. ENDING CASH (A + E)</b>															
			2,126,569.17	1,999,961.29	(348,140.44)	(710,945.11)	(2,784,859.71)	3,666,064.49	4,999,628.83	2,204,644.68	784,621.23	4,255,169.43	2,656,844.19	3,287,002.10	3,287,002.10

SAN MATEO COUNTY OFFICE OF EDUCATION  
Actual\_vs\_Projected\_Cash\_Flow\_Edu3 2020-21 As of 9-4-2020  
SBPSD - Final Cash Flow

D19 Actuals through Month of	Object	Beginning Balance (Ref Only)	July	August	September	October	November	December	January	February	March	April	May	June
A. BEGINNING CASH	9110		3,287,002.10	2,397,358.59	1,305,769.23	(404,063.61)	(1,627,214.27)	(3,217,599.65)	3,809,887.81	4,026,932.41	2,393,782.79	1,316,666.60	6,819,270.00	5,797,194.48
<b>B. RECEIPTS</b>														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		74,757.30	74,757.30	191,493.80	74,757.30	-	116,736.50	29,902.92	33,889.98	150,626.48	33,889.98	33,889.98	150,626.48
Property Taxes	8020-8079		-	-	-	710,605.00	913,104.60	9,198,183.60	1,494,427.10	710,605.00	913,104.60	7,388,089.20	12,086.10	1,603,145.80
Miscellaneous Funds	8080-8099		-	-	-	-	-	-	597,713.85	-	-	-	597,713.85	-
Federal Revenue	8100-8299		18,691.59	-	14,746.00	1,128.30	-	111,326.42	213,927.68	61,748.78	115,213.71	111,564.97	3,889.00	82,926.28
Other State Revenue	8300-8599		-	(80,253.87)	-	4,815.28	68,309.00	62,935.14	-	-	74,147.39	106,322.40	-	302,830.07
Other Local Revenue	8600-8799		161,683.14	54,177.96	2,814.04	274,595.29	2,860.92	59,096.13	149,164.40	12,394.16	52,818.45	63,092.58	143,739.66	135,805.29
Interfund Transfers In	8910-8929		-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>			255,132.03	48,681.38	209,053.84	1,065,901.17	984,274.52	9,548,277.79	2,485,135.94	818,637.91	1,305,910.62	7,702,959.12	791,318.59	2,275,333.90
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999		42,478.00	114,390.01	958,269.39	982,134.40	968,487.60	965,180.99	950,745.39	965,548.93	985,561.91	965,200.20	944,794.59	890,264.40
Classified Salaries	2000-2999		200,621.51	207,639.14	483,681.60	411,895.07	399,466.93	388,437.75	372,790.57	402,151.74	377,209.75	362,247.91	358,097.62	364,873.56
Employee Benefits	3000-3999		84,925.80	110,376.54	420,902.36	408,736.73	406,015.77	415,647.45	400,578.64	408,612.75	414,951.10	400,316.19	398,022.78	1,745,819.43
Books and Supplies	4000-4999		33,132.58	26,613.56	43,275.67	133,700.15	226,357.79	40,386.00	33,784.27	50,592.04	45,767.58	9,872.83	17,652.72	(50,032.44)
Services	5000-5999		333,033.24	122,922.84	301,342.36	316,133.73	574,331.80	397,187.29	506,885.05	624,882.07	360,728.81	336,009.29	94,826.39	717,622.01
Capital Outlay	6000-6599		-	-	-	-	-	-	-	-	-	-	-	(2,040.00)
Other Outgo	7000-7499		-	(12,012.83)	-	36,451.75	-	313,950.84	3,307.43	-	198,807.66	41,244.27	-	439,516.30
Interfund Transfers Out	7600-7629		-	-	-	-	-	-	-	-	-	85,465.03	-	54,756.97
All Other Financing Sources	7630-7690		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>			694,191.13	569,929.27	2,207,471.38	2,289,051.83	2,574,659.89	2,520,790.32	2,268,091.35	2,451,787.53	2,383,026.81	2,200,355.72	1,813,394.11	4,160,780.22
<b>D. BALANCE SHEET TRANSACTIONS</b>														
<u>Assets</u>														
Cash Not in Treasury	9111-9199		-	(3.63)	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	9200-9299		-	93,976.80	19,758.28	359,265.07	-	-	-	-	-	-	-	-
Due From Other Funds	9310		-	-	-	-	-	-	-	-	-	-	-	-
Stores	9320		-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330		-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340		(3,287,002.10)	-	-	-	-	-	-	-	-	-	-	-
Deferred Outflow of Resources	9490		-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL ASSETS</b>			(3,287,002.10)	93,973.17	19,758.28	359,265.07	-	-	-	-	-	-	-	-
<u>Liabilities</u>														
Accounts Payable	9500-9599		-	544,557.58	590,099.75	70,680.38	-	-	-	-	-	-	-	-
Due to Other Funds	9610		-	-	-	-	-	-	-	-	-	-	-	-
Current Loans	9640		-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650		-	-	-	-	-	-	-	-	-	-	-	-
Deferred Inflows of Resources	9690		-	-	-	-	-	-	-	-	-	-	-	-
<b>SUBTOTAL LIABILITIES</b>			-	544,557.58	590,099.75	70,680.38	-	-	-	-	-	-	-	-
<u>Non-Operating</u>														
Suspense Clearing	9910		-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>			(3,287,002.10)	(450,584.41)	(570,341.47)	288,584.69	-	-	-	-	-	-	-	-
<b>E. NET INCREASE/DECREASE (B - C + D)</b>														
			(889,643.51)	(1,091,589.36)	(1,709,832.85)	(1,223,150.66)	(1,590,385.38)	7,027,487.46	217,044.59	(1,633,149.62)	(1,077,116.19)	5,502,603.40	(1,022,075.52)	(1,885,446.32)
<b>F. ENDING CASH (A + E)</b>														
			2,397,358.59	1,305,769.23	(404,063.61)	(1,627,214.27)	(3,217,599.65)	3,809,887.81	4,026,932.41	2,393,782.79	1,316,666.60	6,819,270.00	5,797,194.48	3,911,748.16