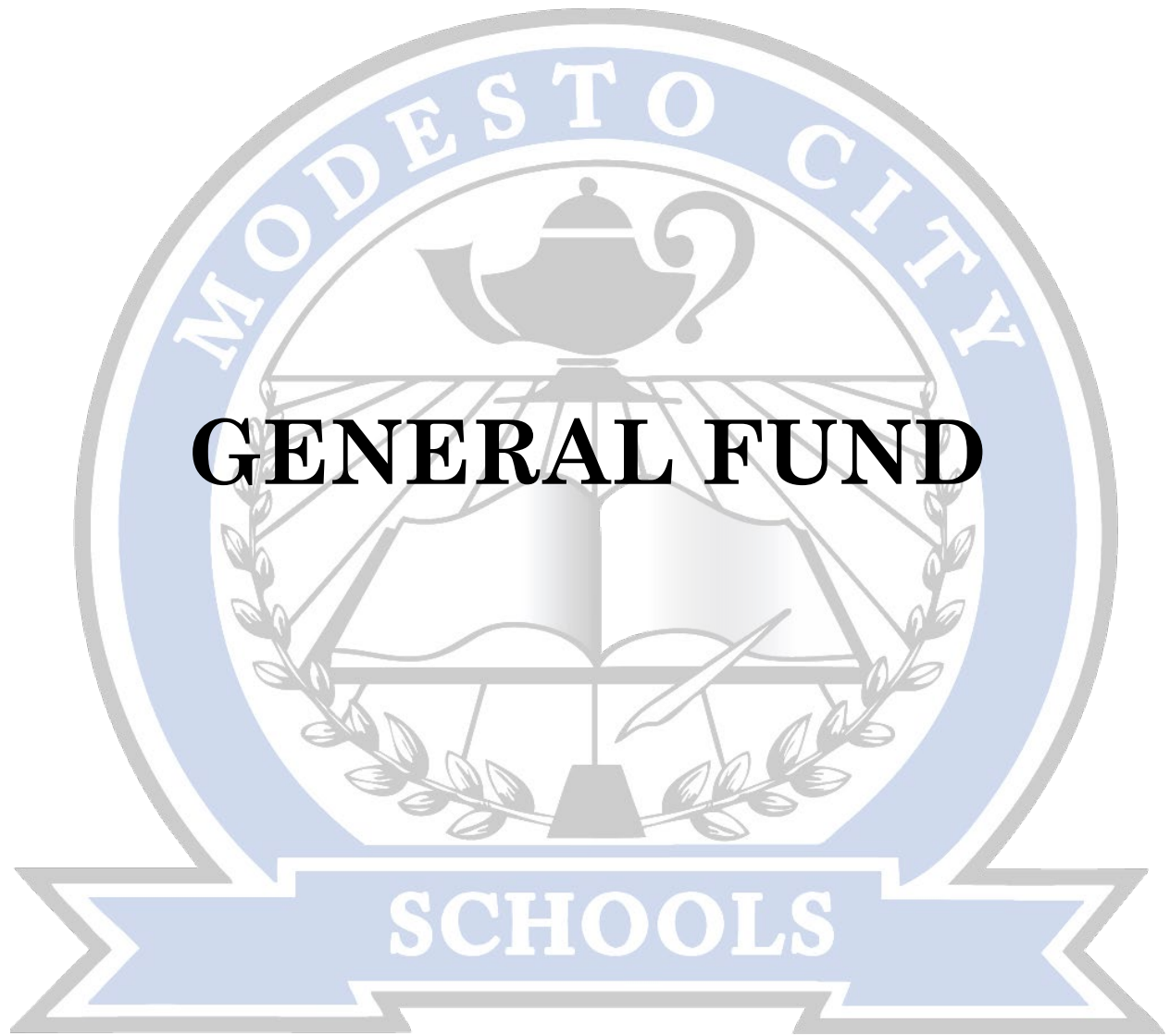




**2019-20**  
**UNAUDITED**  
**ACTUALS**

September 8, 2020



**GENERAL FUND**

**SCHOOLS**

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	320,669,408.95	4,493,273.00	325,162,681.95	317,577,427.00	4,300,000.00	321,877,427.00	-1.0%
2) Federal Revenue		8100-8299	0.00	17,876,248.88	17,876,248.88	0.00	58,900,679.00	58,900,679.00	229.5%
3) Other State Revenue		8300-8599	7,992,848.25	41,481,577.61	49,474,425.86	5,590,501.00	34,431,221.00	40,021,722.00	-19.1%
4) Other Local Revenue		8600-8799	4,437,359.00	3,342,595.86	7,779,954.86	1,983,738.00	3,426,781.00	5,410,519.00	-30.5%
5) TOTAL, REVENUES			333,099,616.20	67,193,695.35	400,293,311.55	325,151,666.00	101,058,681.00	426,210,347.00	6.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	138,819,683.74	31,314,311.01	170,133,994.75	141,923,177.00	37,362,232.00	179,285,409.00	5.4%
2) Classified Salaries		2000-2999	41,613,618.93	18,467,639.98	60,081,258.91	43,255,618.00	19,030,798.00	62,286,416.00	3.7%
3) Employee Benefits		3000-3999	52,319,737.17	37,152,056.67	89,471,793.84	57,034,575.00	30,149,506.00	87,184,081.00	-2.6%
4) Books and Supplies		4000-4999	14,984,225.04	4,867,446.71	19,851,671.75	18,998,018.00	15,334,326.00	34,332,344.00	72.9%
5) Services and Other Operating Expenditures		5000-5999	19,819,880.66	17,023,005.10	36,842,885.76	22,730,180.00	34,241,385.00	56,971,565.00	54.6%
6) Capital Outlay		6000-6999	1,187,198.92	277,351.46	1,464,550.38	1,203,000.00	3,100,461.00	4,303,461.00	193.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,703,489.37	7,393,828.23	13,097,317.60	7,298,477.00	5,284,399.00	12,582,876.00	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,516,341.03)	1,141,351.98	(1,374,989.05)	(4,892,538.00)	3,377,088.00	(1,515,450.00)	10.2%
9) TOTAL, EXPENDITURES			271,931,492.80	117,636,991.14	389,568,483.94	287,550,507.00	147,880,195.00	435,430,702.00	11.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			61,168,123.40	(50,443,295.79)	10,724,827.61	37,601,159.00	(46,821,514.00)	(9,220,355.00)	-186.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,761,519.68	404,217.06	8,165,736.74	5,533,800.00	444,099.00	5,977,899.00	-26.8%
b) Transfers Out		7600-7629	6,484,675.89	2,208,996.99	8,693,672.88	6,321,500.00	2,049,180.00	8,370,680.00	-3.7%
2) Other Sources/Uses									
a) Sources		8930-8979	2,548,881.18	0.00	2,548,881.18	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(50,302,469.04)	50,302,469.04	0.00	(55,777,675.00)	55,777,675.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(46,476,744.07)	48,497,689.11	2,020,945.04	(56,565,375.00)	54,172,594.00	(2,392,781.00)	-218.4%

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>			14,691,379.33	(1,945,606.68)	12,745,772.65	(18,964,216.00)	7,351,080.00	(11,613,136.00)	-191.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	82,624,272.45	8,964,653.43	91,588,925.88	97,315,651.78	7,019,046.75	104,334,698.53	13.9%
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)			82,624,272.45	8,964,653.43	91,588,925.88	97,315,651.78	7,019,046.75	104,334,698.53	13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,624,272.45	8,964,653.43	91,588,925.88	97,315,651.78	7,019,046.75	104,334,698.53	13.9%
2) Ending Balance, June 30 (E + F1e)			97,315,651.78	7,019,046.75	104,334,698.53	78,351,435.78	14,370,126.75	92,721,562.53	-11.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	615,421.05	0.00	615,421.05	750,000.00	0.00	750,000.00	21.9%
Prepaid Items		9713	716,500.13	0.00	716,500.13	700,000.00	0.00	700,000.00	-2.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,633,813.27	11,633,813.27	0.00	14,370,126.75	14,370,126.75	23.5%
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	30,505,529.51	0.00	30,505,529.51	28,903,708.00	0.00	28,903,708.00	-5.3%
County Cash FMV Adjustment	0000	9780	1,509,783.00		1,509,783.00				
LCAP Supplemental & Concentration	0000	9780	27,657,934.17		27,657,934.17				
Carryover Obligation - Misc.	0000	9780	1,337,812.34		1,337,812.34				
County Cash FMV Adjustment	0000	9780				1,509,783.00		1,509,783.00	
LCAP Supplemental & Concentration	0000	9780				26,415,709.00		26,415,709.00	
Carryover Obligation - Misc.	0000	9780				728,216.00		728,216.00	
Onetime Expenditures	0000	9780				250,000.00		250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	23,895,729.41	0.00	23,895,729.41	26,628,083.00	0.00	26,628,083.00	11.4%
Unassigned/Unappropriated Amount			41,432,471.68	(4,614,766.52)	36,817,705.16	21,219,644.78	0.00	21,219,644.78	-42.4%

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	82,390,823.91	7,665,635.65	90,056,459.56				
1) Fair Value Adjustment to Cash in County Treasury		9111	1,509,783.00	0.00	1,509,783.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	3,491.12	0.00	3,491.12				
3) Accounts Receivable		9200	44,997,644.50	10,557,492.34	55,555,136.84				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,163,340.30	404,442.44	1,567,782.74				
6) Stores		9320	615,421.05	0.00	615,421.05				
7) Prepaid Expenditures		9330	716,500.13	0.00	716,500.13				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			131,547,004.01	18,627,570.43	150,174,574.44				
<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	34,101,759.74	5,235,032.13	39,336,791.87				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	125,811.49	208,996.99	334,808.48				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	3,781.00	6,164,494.56	6,168,275.56				
6) TOTAL, LIABILITIES			34,231,352.23	11,608,523.68	45,839,875.91				
<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)			97,315,651.78	7,019,046.75	104,334,698.53				

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	235,794,454.00	0.00	235,794,454.00	232,649,771.00	0.00	232,649,771.00	-1.3%
Education Protection Account State Aid - Current Year		8012	25,930,964.00	0.00	25,930,964.00	25,650,767.00	0.00	25,650,767.00	-1.1%
State Aid - Prior Years		8019	(362,105.00)	0.00	(362,105.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	626,517.58	0.00	626,517.58	626,518.00	0.00	626,518.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	183,087.38	0.00	183,087.38	183,087.00	0.00	183,087.00	0.0%
County & District Taxes Secured Roll Taxes		8041	61,743,289.10	0.00	61,743,289.10	61,743,289.00	0.00	61,743,289.00	0.0%
Unsecured Roll Taxes		8042	3,454,294.84	0.00	3,454,294.84	3,454,295.00	0.00	3,454,295.00	0.0%
Prior Years' Taxes		8043	162,966.97	0.00	162,966.97	162,967.00	0.00	162,967.00	0.0%
Supplemental Taxes		8044	1,229,027.50	0.00	1,229,027.50	1,229,027.00	0.00	1,229,027.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,394,266.13)	0.00	(5,394,266.13)	(5,394,266.00)	0.00	(5,394,266.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,696,593.98	0.00	3,696,593.98	3,696,594.00	0.00	3,696,594.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,075.46	0.00	1,075.46	1,075.00	0.00	1,075.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(537.73)	0.00	(537.73)	(538.00)	0.00	(538.00)	0.1%
<b>Subtotal, LCFF Sources</b>			<b>327,065,361.95</b>	<b>0.00</b>	<b>327,065,361.95</b>	<b>324,002,586.00</b>	<b>0.00</b>	<b>324,002,586.00</b>	<b>-0.9%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000.00)		(2,000,000.00)	(2,000,000.00)		(2,000,000.00)	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	(4,395,953.00)	0.00	(4,395,953.00)	(4,425,159.00)	0.00	(4,425,159.00)	0.7%
Property Taxes Transfers		8097	0.00	4,493,273.00	4,493,273.00	0.00	4,300,000.00	4,300,000.00	-4.3%

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>			320,669,408.95	4,493,273.00	325,162,681.95	317,577,427.00	4,300,000.00	321,877,427.00	-1.0%
<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	6,107,914.63	6,107,914.63	0.00	5,415,000.00	5,415,000.00	-11.3%
Special Education Discretionary Grants		8182	0.00	518,747.77	518,747.77	0.00	552,494.00	552,494.00	6.5%
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		7,778,745.68	7,778,745.68		9,659,924.00	9,659,924.00	24.2%
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		625,337.47	625,337.47		1,143,068.00	1,143,068.00	82.8%
Title III, Part A, Immigrant Student Program	4201	8290		40,658.04	40,658.04		77,188.00	77,188.00	89.8%



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)	
Title III, Part A, English Learner Program	4203	8290		229,421.07	229,421.07		712,438.00	712,438.00	210.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		1,574,410.09	1,574,410.09		2,415,021.00	2,415,021.00	53.4%
Career and Technical Education	3500-3599	8290		352,493.94	352,493.94		423,372.00	423,372.00	20.1%
All Other Federal Revenue	All Other	8290	0.00	648,520.19	648,520.19	0.00	38,502,174.00	38,502,174.00	5836.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>17,876,248.88</b>	<b>17,876,248.88</b>	<b>0.00</b>	<b>58,900,679.00</b>	<b>58,900,679.00</b>	<b>229.5%</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		12,477,608.00	12,477,608.00		12,700,000.00	12,700,000.00	1.8%
Prior Years	6500	8319		(13,305.00)	(13,305.00)		0.00	0.00	-100.0%
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	1,322,849.00	0.00	1,322,849.00	1,300,000.00	0.00	1,300,000.00	-1.7%
Lottery - Unrestricted and Instructional Materials		8560	4,437,648.21	1,584,709.89	6,022,358.10	4,215,501.00	1,481,121.00	5,696,622.00	-5.4%
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		3,081,588.86	3,081,588.86		3,518,294.00	3,518,294.00	14.2%

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		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		423,233.20	423,233.20		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,232,351.04	23,927,742.66	26,160,093.70	75,000.00	16,731,806.00	16,806,806.00	-35.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,992,848.25</b>	<b>41,481,577.61</b>	<b>49,474,425.86</b>	<b>5,590,501.00</b>	<b>34,431,221.00</b>	<b>40,021,722.00</b>	<b>-19.1%</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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	4,207.82	0.00	4,207.82	5,000.00	0.00	5,000.00	18.8%
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	169,336.02	0.00	169,336.02	157,680.00	0.00	157,680.00	-6.9%
Interest		8660	2,071,929.43	0.00	2,071,929.43	1,100,000.00	0.00	1,100,000.00	-46.9%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	893,981.00	0.00	893,981.00	0.00	0.00	0.00	-100.0%
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	302,346.65	407,405.15	709,751.80	129,000.00	223,482.00	352,482.00	-50.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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	537.73	0.00	537.73	0.00	0.00	0.00	-100.0%
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	995,020.35	1,392,462.20	2,387,482.55	592,058.00	2,303,299.00	2,895,357.00	21.3%
Tuition		8710	0.00	889,992.51	889,992.51	0.00	300,000.00	300,000.00	-66.3%
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		652,736.00	652,736.00		600,000.00	600,000.00	-8.1%
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>4,437,359.00</b>	<b>3,342,595.86</b>	<b>7,779,954.86</b>	<b>1,983,738.00</b>	<b>3,426,781.00</b>	<b>5,410,519.00</b>	<b>-30.5%</b>
<b>TOTAL, REVENUES</b>			<b>333,099,616.20</b>	<b>67,193,695.35</b>	<b>400,293,311.55</b>	<b>325,151,666.00</b>	<b>101,058,681.00</b>	<b>426,210,347.00</b>	<b>6.5%</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	112,018,899.64	21,755,326.99	133,774,226.63	114,218,639.00	26,429,811.00	140,648,450.00	5.1%
Certificated Pupil Support Salaries		1200	9,360,177.36	6,187,956.73	15,548,134.09	9,603,093.00	6,725,889.00	16,328,982.00	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,872,590.39	1,855,582.45	15,728,172.84	14,491,428.00	2,050,761.00	16,542,189.00	5.2%
Other Certificated Salaries		1900	3,568,016.35	1,515,444.84	5,083,461.19	3,610,017.00	2,155,771.00	5,765,788.00	13.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>138,819,683.74</b>	<b>31,314,311.01</b>	<b>170,133,994.75</b>	<b>141,923,177.00</b>	<b>37,362,232.00</b>	<b>179,285,409.00</b>	<b>5.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,481,634.13	10,438,432.61	11,920,066.74	1,936,689.00	10,827,507.00	12,764,196.00	7.1%
Classified Support Salaries		2200	16,164,673.60	3,779,855.35	19,944,528.95	16,538,725.00	3,912,850.00	20,451,575.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	5,516,110.33	1,374,921.66	6,891,031.99	6,043,507.00	1,388,716.00	7,432,223.00	7.9%
Clerical, Technical and Office Salaries		2400	16,526,109.46	1,258,441.25	17,784,550.71	17,011,216.00	1,263,245.00	18,274,461.00	2.8%
Other Classified Salaries		2900	1,925,091.41	1,615,989.11	3,541,080.52	1,725,481.00	1,638,480.00	3,363,961.00	-5.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>41,613,618.93</b>	<b>18,467,639.98</b>	<b>60,081,258.91</b>	<b>43,255,618.00</b>	<b>19,030,798.00</b>	<b>62,286,416.00</b>	<b>3.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	23,126,575.62	25,589,888.89	48,716,464.51	23,732,697.00	17,504,387.00	41,237,084.00	-15.4%
PERS		3201-3202	7,838,310.24	3,641,966.51	11,480,276.75	8,313,505.00	3,923,229.00	12,236,734.00	6.6%
OASDI/Medicare/Alternative		3301-3302	5,406,173.72	2,056,424.67	7,462,598.39	5,229,004.00	1,969,986.00	7,198,990.00	-3.5%
Health and Welfare Benefits		3401-3402	5,299,421.79	1,553,937.21	6,853,359.00	14,330,730.00	5,290,644.00	19,621,374.00	186.3%
Unemployment Insurance		3501-3502	88,644.38	25,263.60	113,907.98	95,706.00	26,829.00	122,535.00	7.6%
Workers' Compensation		3601-3602	3,104,788.55	886,259.07	3,991,047.62	3,302,090.00	919,822.00	4,221,912.00	5.8%
OPEB, Allocated		3701-3702	1,314,199.06	282,524.19	1,596,723.25	1,564,725.00	326,791.00	1,891,516.00	18.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,141,623.81	3,115,792.53	9,257,416.34	466,118.00	187,818.00	653,936.00	-92.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>52,319,737.17</b>	<b>37,152,056.67</b>	<b>89,471,793.84</b>	<b>57,034,575.00</b>	<b>30,149,506.00</b>	<b>87,184,081.00</b>	<b>-2.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	6,230,787.70	456,324.37	6,687,112.07	5,226,000.00	1,116,442.00	6,342,442.00	-5.2%
Books and Other Reference Materials		4200	215,419.92	134,652.04	350,071.96	116,399.00	270,510.00	386,909.00	10.5%
Materials and Supplies		4300	7,074,204.51	3,751,767.87	10,825,972.38	9,575,200.00	13,424,026.00	22,999,226.00	112.4%

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	1,463,812.91	524,702.43	1,988,515.34	4,080,419.00	523,348.00	4,603,767.00	131.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			14,984,225.04	4,867,446.71	19,851,671.75	18,998,018.00	15,334,326.00	34,332,344.00	72.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	3,017,468.82	8,190,015.12	11,207,483.94	3,529,800.00	7,299,165.00	10,828,965.00	-3.4%
Travel and Conferences		5200	463,398.14	419,586.10	882,984.24	609,601.00	508,300.00	1,117,901.00	26.6%
Dues and Memberships		5300	147,478.17	10,161.50	157,639.67	147,121.00	6,400.00	153,521.00	-2.6%
Insurance		5400 - 5450	3,000,000.00	0.00	3,000,000.00	3,750,000.00	0.00	3,750,000.00	25.0%
Operations and Housekeeping Services		5500	6,375,365.47	11,608.92	6,386,974.39	6,213,250.00	17,450.00	6,230,700.00	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	928,253.12	1,778,202.43	2,706,455.55	1,133,316.00	941,732.00	2,075,048.00	-23.3%
Transfers of Direct Costs		5710	(448,033.30)	448,033.30	0.00	(557,439.00)	557,439.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(157,058.39)	45,856.62	(111,201.77)	(137,379.00)	2,975,870.00	2,838,491.00	-2652.6%
Professional/Consulting Services and Operating Expenditures		5800	5,898,404.52	6,056,979.86	11,955,384.38	7,546,106.00	20,262,772.00	27,808,878.00	132.6%
Communications		5900	594,604.11	62,561.25	657,165.36	495,804.00	1,672,257.00	2,168,061.00	229.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			19,819,880.66	17,023,005.10	36,842,885.76	22,730,180.00	34,241,385.00	56,971,565.00	54.6%

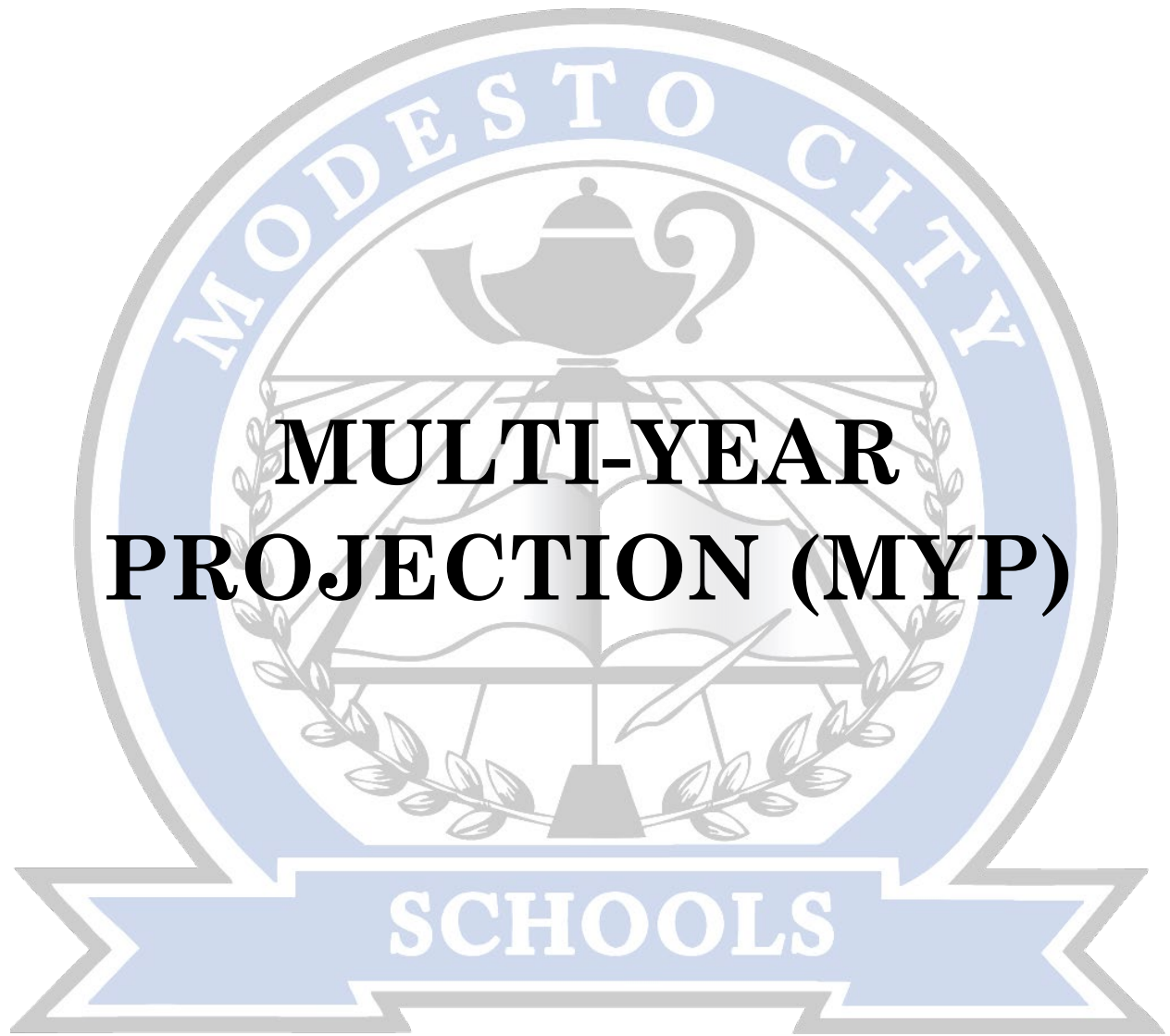
Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	168,015.15	277,351.46	445,366.61	0.00	2,015,461.00	2,015,461.00	352.5%
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	1,040,000.00	1,040,000.00	New
Equipment Replacement		6500	1,019,183.77	0.00	1,019,183.77	1,203,000.00	45,000.00	1,248,000.00	22.5%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,187,198.92</b>	<b>277,351.46</b>	<b>1,464,550.38</b>	<b>1,203,000.00</b>	<b>3,100,461.00</b>	<b>4,303,461.00</b>	<b>193.8%</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	25,862.00	25,862.00	0.00	120,000.00	120,000.00	364.0%
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	5,313,050.00	4,826,617.77	10,139,667.77	5,338,002.00	3,600,000.00	8,938,002.00	-11.9%
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	245,217.69	80,964.44	326,182.13	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	145,221.68	2,460,384.02	2,605,605.70	1,960,475.00	1,564,399.00	3,524,874.00	35.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,703,489.37	7,393,828.23	13,097,317.60	7,298,477.00	5,284,399.00	12,582,876.00	-3.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,141,351.98)	1,141,351.98	0.00	(3,377,088.00)	3,377,088.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,374,989.05)	0.00	(1,374,989.05)	(1,515,450.00)	0.00	(1,515,450.00)	10.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,516,341.03)	1,141,351.98	(1,374,989.05)	(4,892,538.00)	3,377,088.00	(1,515,450.00)	10.2%
TOTAL, EXPENDITURES			271,931,492.80	117,636,991.14	389,568,483.94	287,550,507.00	147,880,195.00	435,430,702.00	11.8%



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>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	7,761,519.68	404,217.06	8,165,736.74	5,533,800.00	444,099.00	5,977,899.00	-26.8%
(a) TOTAL, INTERFUND TRANSFERS IN			7,761,519.68	404,217.06	8,165,736.74	5,533,800.00	444,099.00	5,977,899.00	-26.8%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	60,107.99	60,107.99	0.00	49,180.00	49,180.00	-18.2%
To: Special Reserve Fund		7612	305,248.94	0.00	305,248.94	322,500.00	0.00	322,500.00	5.7%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,179,426.95	2,148,889.00	8,328,315.95	5,999,000.00	2,000,000.00	7,999,000.00	-4.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,484,675.89	2,208,996.99	8,693,672.88	6,321,500.00	2,049,180.00	8,370,680.00	-3.7%
<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	2,548,881.18	0.00	2,548,881.18	0.00	0.00	0.00	-100.0%
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)	
(c) TOTAL, SOURCES			2,548,881.18	0.00	2,548,881.18	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(50,302,469.04)	50,302,469.04	0.00	(55,777,675.00)	55,777,675.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(50,302,469.04)	50,302,469.04	0.00	(55,777,675.00)	55,777,675.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(46,476,744.07)	48,497,689.11	2,020,945.04	(56,565,375.00)	54,172,594.00	(2,392,781.00)	-218.4%



**MULTI-YEAR  
PROJECTION (MYP)**

**MODESTO CITY SCHOOLS**  
**2019-20 UNAUDITED ACTUALS**

**GENERAL FUND - COMBINED**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**THREE-YEAR PROJECTION**  
**2020-21 TO 2022-23**

Description	Object Codes	Unaudited Actuals 2019-20	Working 2020-21	Projected 2021-22	Projected 2022-23
<b>A. REVENUES</b>					
1) Local Control Funding Formula Sources - Current Year	8010-8099	325,524,787	321,877,427	324,948,464	322,051,953
Local Control Funding Formula Sources - Prior Year	8010-8099	(362,105)	-	-	-
2) Federal Sources	8100-8299	17,876,249	58,900,679	20,891,436	20,891,436
3) Other State Sources	8300-8599	49,474,426	40,021,722	37,290,326	37,290,326
4) Other Local Sources	8600-8799	7,779,955	5,410,519	5,410,519	5,410,519
5) TOTAL REVENUES		<b>400,293,312</b>	<b>426,210,347</b>	<b>388,540,745</b>	<b>385,644,234</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	170,133,995	179,285,409	173,314,954	174,265,665
2) Classified Salaries	2000-2999	60,081,259	62,286,416	62,556,165	63,181,727
3) Employee Benefits	3000-3999	89,471,794	87,184,081	88,543,712	93,192,542
4) Books, Supplies & Equipment	4000-4999	19,851,672	34,332,344	15,765,250	15,765,250
5) Services, Other Operating Services	5000-5999	36,842,886	56,971,565	42,714,438	42,714,438
6) Capital Outlay	6000-6999	1,464,550	4,303,461	3,093,461	3,093,461
7) Other Outgo	7100-7299 7400-7499	13,097,318	12,582,876	11,177,968	11,177,968
8) Direct Support/Indirect Cost	7300-7399	(1,374,989)	(1,515,450)	(750,000)	(750,000)
9) TOTAL EXPENDITURES		<b>389,568,484</b>	<b>435,430,702</b>	<b>396,415,948</b>	<b>402,641,050</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>10,724,828</b>	<b>(9,220,355)</b>	<b>(7,875,203)</b>	<b>(16,996,816)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	8,165,737	5,977,899	768,899	768,899
b) Transfers Out	7610-7629	8,693,673	8,370,680	8,290,680	2,468,180
2) Other Sources/Uses					
a) Sources	8930-8979	2,548,881	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	-	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>2,020,945</b>	<b>(2,392,781)</b>	<b>(7,521,781)</b>	<b>(1,699,281)</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>12,745,773</b>	<b>(11,613,136)</b>	<b>(15,396,984)</b>	<b>(18,696,097)</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance					
a) Adjustments		-	-	-	-
b) Net Beginning Balance		91,588,926	104,334,699	92,721,563	77,324,578
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>104,334,699</b>	<b>92,721,563</b>	<b>77,324,578</b>	<b>58,628,481</b>

Description	Object Codes	Unaudited Actuals 2019-20	Working 2020-21	Projected 2021-22	Projected 2022-23
<b>COMPONENTS OF ENDING FUND BALANCE</b>		104,334,699	92,721,563	77,324,578	58,628,481
<b>A) Nonspendable</b>					
Revolving Cash	9711	150,000	150,000	150,000	150,000
Stores	9712	615,421	750,000	750,000	750,000
Other, Prepay, Etc.	9713	716,500	700,000	700,000	700,000
General Reserve	9719	-	-	-	-
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9789	23,895,729	26,628,083	24,282,398	12,153,277
County Cash FMV Adjustment	9780	1,509,783	1,509,783	1,509,783	1,509,783
LCAP Supplemental & Concentration	9780	27,657,934	26,415,709	27,544,109	26,812,987
Carryover Obligation - Misc.	9780	1,337,812	728,216	728,216	728,216
One Time Expenditures	9780	-	250,000	250,000	250,000
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	7,019,047	14,370,127	12,660,428	10,634,325
<b>TOTAL, ALL FACTORS</b>		62,902,227	71,501,918	68,574,934	53,688,588
<b>UNASSIGNED BALANCE</b>		41,432,472	21,219,645	8,749,645	4,939,893

**MODESTO CITY SCHOOLS**  
**2019-20 UNAUDITED ACTUALS**  
**GENERAL FUND - UNRESTRICTED RESOURCES ONLY**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**THREE-YEAR PROJECTION**  
**2020-21 TO 2022-23**

Description	Object Codes	Unaudited Actuals 2019-20	Working 2020-21	Projected 2021-22	Projected 2022-23
<b>A. REVENUES</b>					
1) Local Control Funding Formula Sources - Current Year	8010-8099	321,031,514	317,577,427	320,648,464	317,751,953
Local Control Funding Formula Sources - Prior Year	8010-8099	(362,105)	-	-	-
2) Federal Sources	8100-8299	-	-	-	-
3) Other State Sources	8300-8599	7,992,848	5,590,501	5,590,501	5,590,501
4) Other Local Sources	8600-8799	4,437,359	1,983,738	1,983,738	1,983,738
5) TOTAL REVENUES		<b>333,099,616</b>	<b>325,151,666</b>	<b>328,222,703</b>	<b>325,326,192</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	138,819,684	141,923,177	139,967,750	140,584,988
2) Classified Salaries	2000-2999	41,613,619	43,255,618	43,417,644	43,851,821
3) Employee Benefits	3000-3999	52,319,737	57,034,575	57,593,534	61,271,968
4) Books, Supplies & Equipment	4000-4999	14,984,225	18,998,018	11,259,213	11,259,213
5) Services, Other Operating Services	5000-5999	19,819,881	22,730,180	22,341,727	22,341,727
6) Capital Outlay	6000-6999	1,187,199	1,203,000	993,000	993,000
7) Other Outgo	7100-7299 7400-7499	5,703,489	7,298,477	7,298,750	7,298,750
8) Direct Support/Indirect Cost	7300-7399	(2,516,341)	(4,892,538)	(1,789,757)	(1,789,757)
9) TOTAL EXPENDITURES		<b>271,931,493</b>	<b>287,550,507</b>	<b>281,081,861</b>	<b>285,811,710</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>61,168,123</b>	<b>37,601,159</b>	<b>47,140,842</b>	<b>39,514,482</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	7,761,520	5,533,800	324,800	324,800
b) Transfers Out	7610-7629	6,484,676	6,321,500	6,241,500	419,000
2) Other Sources/Uses					
a) Sources	8930-8979	2,548,881	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	(50,302,469)	(55,777,675)	(54,911,427)	(56,090,276)
<i>Special Education</i>		(38,655,654)	(42,907,732)	(43,214,327)	(44,381,098)
<i>Routine Restricted Maintenance</i>		(11,543,648)	(12,869,943)	(11,697,100)	(11,709,178)
<i>Miscellaneous</i>		(103,167)	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>(46,476,744)</b>	<b>(56,565,375)</b>	<b>(60,828,127)</b>	<b>(56,184,476)</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>14,691,379</b>	<b>(18,964,216)</b>	<b>(13,687,285)</b>	<b>(16,669,994)</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		82,624,272	97,315,652	78,351,436	64,664,150
a) Adjustments		-	-	-	-
b) Net Beginning Balance		82,624,272	97,315,652	78,351,436	64,664,150
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>97,315,652</b>	<b>78,351,436</b>	<b>64,664,150</b>	<b>47,994,156</b>

Description	Object Codes	Unaudited Actuals 2019-20	Working 2020-21	Projected 2021-22	Projected 2022-23
<b>COMPONENTS OF ENDING FUND BALANCE</b>		97,315,652	78,351,436	64,664,150	47,994,156
<b>A) Nonspendable</b>					
Revolving Cash	9711	150,000	150,000	150,000	150,000
Stores	9712	615,421	750,000	750,000	750,000
Other, Prepay, Etc.	9713	716,500	700,000	700,000	700,000
General Reserve	9719	-	-	-	-
<b>Subtotal (Ending Fund Balance - Nonspendable)</b>		94,323,948	75,241,653	61,554,367	44,884,373
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9780	23,895,729	26,628,083	24,282,398	12,153,277
County Cash FMV Adjustment	9780	1,509,783	1,509,783	1,509,783	1,509,783
LCAP Supplemental & Concentration	9780	27,657,934	26,415,709	27,544,109	26,812,987
Carryover Obligation - Misc.	9780	1,337,812	728,216	728,216	728,216
One Time Expenditures	9780	-	250,000	250,000	250,000
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	-	-	-	-
<b>TOTAL ALL RESERVES</b>		55,883,180	57,131,791	55,914,506	43,054,263
<b>UNASSIGNED BALANCE</b>		41,432,472	21,219,645	8,749,645	4,939,893

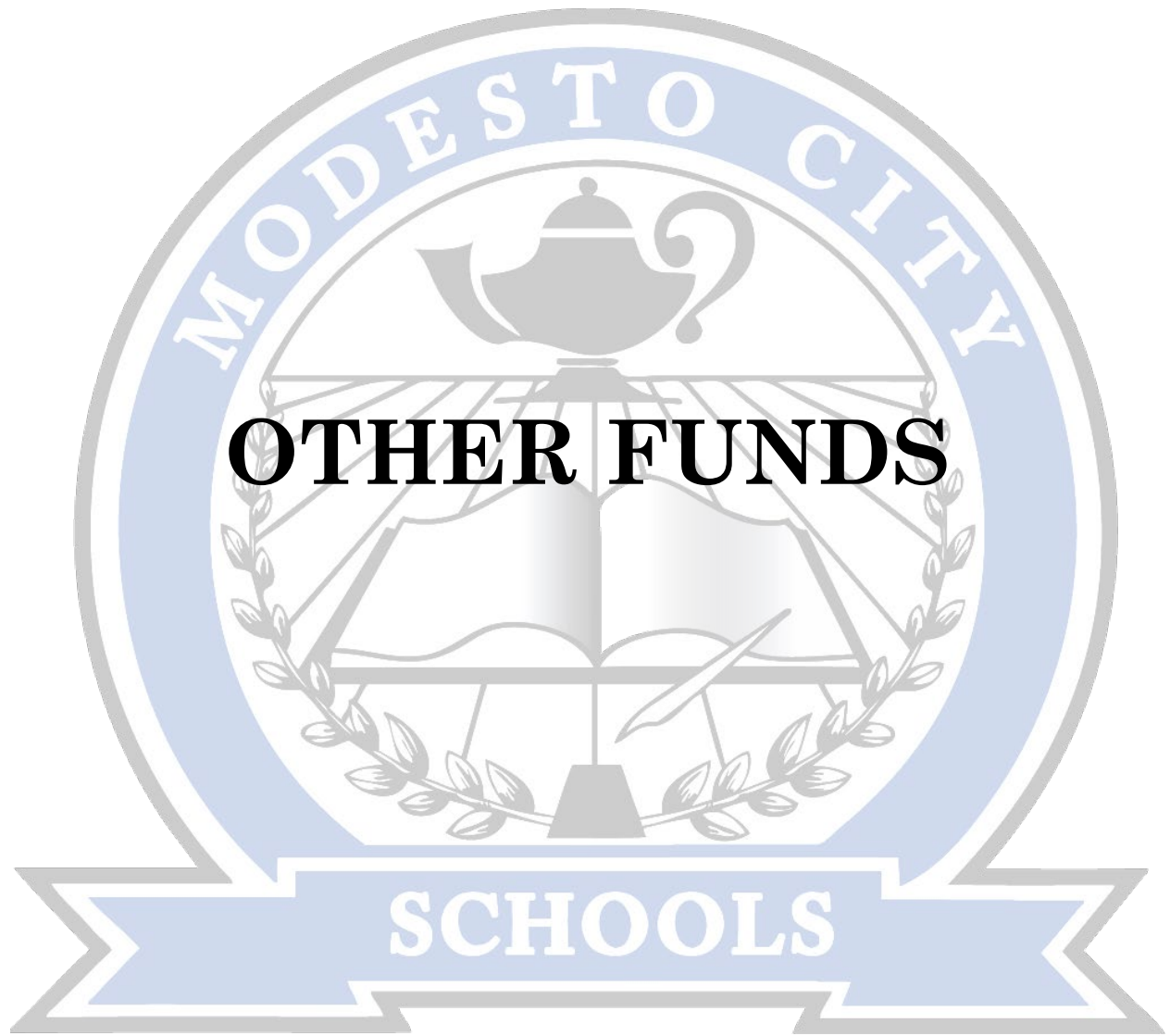
**MODESTO CITY SCHOOLS**  
**2019-20 UNAUDITED ACTUALS**  
**GENERAL FUND - RESTRICTED RESOURCES ONLY**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**THREE-YEAR PROJECTION**  
**2020-21 TO 2022-23**

Description	Object Codes	Unaudited Actuals 2019-20	Working 2020-21	Projected 2021-22	Projected 2022-23
<b>A. REVENUES</b>					
1) Local Control Funding Formula Sources - Current Year	8010-8099	4,493,273	4,300,000	4,300,000	4,300,000
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	17,876,249	58,900,679	20,891,436	20,891,436
3) Other State Sources	8300-8599	41,481,578	34,431,221	31,699,825	31,699,825
4) Other Local Sources	8600-8799	3,342,596	3,426,781	3,426,781	3,426,781
5) TOTAL REVENUES		<b>67,193,695</b>	<b>101,058,681</b>	<b>60,318,042</b>	<b>60,318,042</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	31,314,311	37,362,232	33,347,204	33,680,676
2) Classified Salaries	2000-2999	18,467,640	19,030,798	19,138,521	19,329,906
3) Employee Benefits	3000-3999	37,152,057	30,149,506	30,950,177	31,920,574
4) Books, Supplies & Equipment	4000-4999	4,867,447	15,334,326	4,506,037	4,506,037
5) Services, Other Operating Services	5000-5999	17,023,005	34,241,385	20,372,711	20,372,711
6) Capital Outlay	6000-6999	277,351	3,100,461	2,100,461	2,100,461
7) Other Outgo	7100-7299 7400-7499	7,393,828	5,284,399	3,879,218	3,879,218
8) Direct Support/Indirect Cost	7300-7399	1,141,352	3,377,088	1,039,757	1,039,757
9) TOTAL EXPENDITURES		<b>117,636,991</b>	<b>147,880,195</b>	<b>115,334,087</b>	<b>116,829,340</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>(50,443,296)</b>	<b>(46,821,514)</b>	<b>(55,016,045)</b>	<b>(56,511,298)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	404,217	444,099	444,099	444,099
b) Transfers Out	7610-7629	2,208,997	2,049,180	2,049,180	2,049,180
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	50,302,469	55,777,675	54,911,427	56,090,276
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>48,497,689</b>	<b>54,172,594</b>	<b>53,306,346</b>	<b>54,485,195</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(1,945,607)</b>	<b>7,351,080</b>	<b>(1,709,699)</b>	<b>(2,026,103)</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		8,964,653	7,019,047	14,370,127	12,660,428
a) Adjustments		-	-	-	-
b) Net Beginning Balance		8,964,653	7,019,047	14,370,127	12,660,428
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>7,019,047</b>	<b>14,370,127</b>	<b>12,660,428</b>	<b>10,634,325</b>



Description	Object Codes	Unaudited Actuals 2019-20	Working 2020-21	Projected 2021-22	Projected 2022-23
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>A) Nonspendable</b>					
Revolving Cash	9711	-	-	-	-
Stores	9712	-	-	-	-
Other, Prepay, Etc.	9713	-	-	-	-
General Reserve	9719	-	-	-	-
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9789	-	-	-	-
County Cash FMV Adjustment	9780	-	-	-	-
LCAP Supplemental & Concentration	9780	-	-	-	-
Mandate Block Grant Technology Reserve	9780	-	-	-	-
Carryover Obligation - Deferred Maintenance	9780	-	-	-	-
Carryover Obligation - Misc.	9780	-	-	-	-
One Time Expenditures	9780	-	-	-	-
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	7,019,047	14,370,127	12,660,428	10,634,325
<b>TOTAL, ALL RESERVES</b>		<b>7,019,047</b>	<b>14,370,127</b>	<b>12,660,428</b>	<b>10,634,325</b>
<b>UNASSIGNED BALANCE</b>		<b>(0)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**OTHER FUNDS**

**SCHOOLS**

## Summary Fund Balance 2019-2020 Unaudited Actuals

### Adult Education

Unaudited Actuals Revenues 2019-20	\$1,044,361.78
Unaudited Actuals Expenditures 2019-20	\$941,296.69
Excess (Deficit) Revenues Over (Less Than) Expenditures	<b>\$103,065.09</b>
 Unaudited Actuals Beginning Balance, July 1, 2019	 \$250,676.05
 <b>Unaudited Ending Balance, June 30, 2020</b>	<b>\$353,741.14</b>

### Child Development

Unaudited Actuals Revenues 2019-20	\$12,092,893.34
Unaudited Actuals Expenditures 2019-20	\$11,566,208.40
Excess (Deficit) Revenues Over (Less Than) Expenditures	<b>\$526,684.94</b>
 Unaudited Actuals Beginning Balance, July 1, 2019	 \$197,498.99
 <b>Unaudited Ending Balance, June 30, 2020</b>	<b>\$724,183.93</b>

### Cafeteria

Unaudited Actuals Revenues 2019-20	\$15,446,793.91
Unaudited Actuals Expenditures 2019-20	\$16,551,108.90
Excess (Deficit) Revenues Over (Less Than) Expenditures	<b>-\$1,104,314.99</b>
 Unaudited Actuals Beginning Balance, July 1, 2019	 \$6,357,399.06
 <b>Unaudited Ending Balance, June 30, 2020</b>	<b>\$5,253,084.07</b>

### Deferred Maintenance

Unaudited Actuals Revenues 2019-20	\$4,072,837.91
Unaudited Actuals Expenditures 2019-20	\$2,800,589.93
Excess (Deficit) Revenues Over (Less Than) Expenditures	<b>\$1,272,247.98</b>
 Unaudited Actuals Beginning Balance, July 1, 2019	 \$1,353,609.52
 <b>Unaudited Ending Balance, June 30, 2020</b>	<b>\$2,625,857.50</b>

## Summary Fund Balance 2019-2020 Unaudited Actuals

### Special Reserve for Other Than Capital Projects

Unaudited Actuals Revenues 2019-20	\$3,172,440.07
Unaudited Actuals Expenditures 2019-20	\$6,434,682.82
Excess (Deficit) Revenues Over (Less Than) Expenditures	<b>-\$3,262,242.75</b>
 Unaudited Actuals Beginning Balance, July 1, 2019	 \$8,939,750.21
<b>Unaudited Ending Balance, June 30, 2020</b>	<b>\$5,677,507.46</b>

### Capital Facilities

Unaudited Actuals Revenues 2019-20	\$946,424.71
Unaudited Actuals Expenditures 2019-20	\$252,020.71
Excess (Deficit) Revenues Over (Less Than) Expenditures	<b>\$694,404.00</b>
 Unaudited Actuals Beginning Balance, July 1, 2019	 \$952,933.88
<b>Unaudited Ending Balance, June 30, 2020</b>	<b>\$1,647,337.88</b>

### Building Fund

Unaudited Actuals Revenues 2019-20	\$1,019,247.60
Unaudited Actuals Expenditures 2019-20	\$9,079,221.81
Excess (Deficit) Revenues Over (Less Than) Expenditures	<b>-\$8,059,974.21</b>
 Unaudited Actuals Beginning Balance, July 1, 2019	 \$21,199,457.98
<b>Unaudited Ending Balance, June 30, 2020</b>	<b>\$13,139,483.77</b>

### Special Reserve for Capital Outlay

Unaudited Actuals Revenues 2019-20	\$7,320,268.86
Unaudited Actuals Expenditures 2019-20	\$9,352,335.98
Excess (Deficit) Revenues Over (Less Than) Expenditures	<b>-\$2,032,067.12</b>
 Unaudited Actuals Beginning Balance, July 1, 2019	 \$32,733,276.19
<b>Unaudited Ending Balance, June 30, 2020</b>	<b>\$30,701,209.07</b>

## Summary Fund Balance 2019-2020 Unaudited Actuals

<b><u>Bond Interest and Redemption</u></b>	
Unaudited Actuals Revenues 2019-20	\$15,120,509.68
Unaudited Actuals Expenditures 2019-20	\$11,634,386.67
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$3,486,123.01</u>
Unaudited Actuals Beginning Balance, July 1, 2019	\$14,291,388.96
<b>Unaudited Ending Balance, June 30, 2020</b>	<b><u><u>\$17,777,511.97</u></u></b>

<b><u>Debt Service Fund</u></b>	
Unaudited Actuals Revenues 2019-20	\$1,900,195.96
Unaudited Actuals Expenditures 2019-20	\$860,632.96
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$1,039,563.00</u>
Unaudited Actuals Beginning Balance, July 1, 2019	\$6,951,593.29
<b>Unaudited Ending Balance, June 30, 2020</b>	<b><u><u>\$7,991,156.29</u></u></b>

<b><u>Self Insurance Fund</u></b>	
Unaudited Actuals Revenues 2019-20	\$12,066,848.24
Unaudited Actuals Expenditures 2019-20	\$13,229,786.53
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$1,162,938.29</u>
Unaudited Actuals Beginning Balance, July 1, 2019	\$9,638,114.98
<b>Unaudited Ending Balance, June 30, 2020</b>	<b><u><u>\$8,475,176.69</u></u></b>

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	44,295.20	0.00	-100.0%
3) Other State Revenue		8300-8599	93,496.00	130,000.00	39.0%
4) Other Local Revenue		8600-8799	644,151.48	669,430.00	3.9%
5) TOTAL, REVENUES			781,942.68	799,430.00	2.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	448,636.65	551,151.00	22.9%
2) Classified Salaries		2000-2999	136,562.44	146,633.00	7.4%
3) Employee Benefits		3000-3999	206,902.21	212,829.00	2.9%
4) Books and Supplies		4000-4999	52,582.59	49,346.00	-6.2%
5) Services and Other Operating Expenditures		5000-5999	96,612.80	89,471.00	-7.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			941,296.69	1,049,430.00	11.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(159,354.01)	(250,000.00)	56.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	262,419.10	250,000.00	-4.7%
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			262,419.10	250,000.00	-4.7%

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>			103,065.09	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,676.05	353,741.14	41.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,676.05	353,741.14	41.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,676.05	353,741.14	41.1%
2) Ending Balance, June 30 (E + F1e)			353,741.14	353,741.14	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			353,741.14	353,741.14	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	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	269,113.82		
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	108,363.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,473.38		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			389,950.22		
<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	36,209.08		
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			36,209.08		
<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)			353,741.14		



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%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	44,295.20	0.00	-100.0%
TOTAL, FEDERAL REVENUE			44,295.20	0.00	-100.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	93,496.00	130,000.00	39.0%
TOTAL, OTHER STATE REVENUE			93,496.00	130,000.00	39.0%

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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,531.47	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	623,752.64	627,435.00	0.6%
Other Local Revenue					
All Other Local Revenue		8699	18,867.37	41,995.00	122.6%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>644,151.48</b>	<b>669,430.00</b>	<b>3.9%</b>
<b>TOTAL, REVENUES</b>			<b>781,942.68</b>	<b>799,430.00</b>	<b>2.2%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	390,463.45	491,803.00	26.0%
Certificated Pupil Support Salaries		1200	0.00	1,350.00	New
Certificated Supervisors' and Administrators' Salaries		1300	58,173.20	57,998.00	-0.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>448,636.65</b>	<b>551,151.00</b>	<b>22.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,450.00	22,000.00	537.7%
Classified Support Salaries		2200	36,826.59	28,881.00	-21.6%
Classified Supervisors' and Administrators' Salaries		2300	29,169.36	29,170.00	0.0%
Clerical, Technical and Office Salaries		2400	66,232.49	66,332.00	0.2%
Other Classified Salaries		2900	884.00	250.00	-71.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>136,562.44</b>	<b>146,633.00</b>	<b>7.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	123,675.10	100,857.00	-18.5%
PERS		3201-3202	23,205.42	34,626.00	49.2%
OASDI/Medicare/Alternative		3301-3302	16,842.48	19,640.00	16.6%
Health and Welfare Benefits		3401-3402	17,556.28	40,785.00	132.3%
Unemployment Insurance		3501-3502	289.50	366.00	26.4%
Workers' Compensation		3601-3602	10,140.72	12,277.00	21.1%
OPEB, Allocated		3701-3702	2,966.72	3,310.00	11.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,225.99	968.00	-92.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>206,902.21</b>	<b>212,829.00</b>	<b>2.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	2,570.46	15,200.00	491.3%
Books and Other Reference Materials		4200	8,699.36	3,000.00	-65.5%
Materials and Supplies		4300	22,001.70	31,146.00	41.6%
Noncapitalized Equipment		4400	19,311.07	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>52,582.59</b>	<b>49,346.00</b>	<b>-6.2%</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	48,644.05	58,250.00	19.7%
Travel and Conferences		5200	1,421.35	2,300.00	61.8%
Dues and Memberships		5300	0.00	200.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	793.50	750.00	-5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,136.85	1,224.00	-42.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,314.83	3,824.00	190.8%
Professional/Consulting Services and Operating Expenditures		5800	42,201.37	22,548.00	-46.6%
Communications		5900	100.85	375.00	271.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>96,612.80</b>	<b>89,471.00</b>	<b>-7.4%</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>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			941,296.69	1,049,430.00	11.5%

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	262,419.10	250,000.00	-4.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			262,419.10	250,000.00	-4.7%
<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>(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%
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%
<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 (a - b + c - d + e)</b>			262,419.10	250,000.00	-4.7%

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	5,145,678.76	5,994,163.00	16.5%
3) Other State Revenue		8300-8599	6,753,959.24	6,702,951.00	-0.8%
4) Other Local Revenue		8600-8799	133,147.35	107,338.00	-19.4%
5) TOTAL, REVENUES			12,032,785.35	12,804,452.00	6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,188,464.46	3,358,950.00	5.3%
2) Classified Salaries		2000-2999	2,598,086.93	2,693,236.00	3.7%
3) Employee Benefits		3000-3999	2,524,172.98	2,539,007.00	0.6%
4) Books and Supplies		4000-4999	234,748.20	398,983.00	70.0%
5) Services and Other Operating Expenditures		5000-5999	2,420,414.46	3,118,006.00	28.8%
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	600,321.37	745,450.00	24.2%
9) TOTAL, EXPENDITURES			11,566,208.40	12,853,632.00	11.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			466,576.95	(49,180.00)	-110.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,107.99	49,180.00	-18.2%
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			60,107.99	49,180.00	-18.2%

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>			526,684.94	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	197,498.99	724,183.93	266.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			197,498.99	724,183.93	266.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			197,498.99	724,183.93	266.7%
2) Ending Balance, June 30 (E + F1e)			724,183.93	724,183.93	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			724,183.93	724,183.93	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,244,948.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	20,871.00		
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	742,030.22		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	118,700.45		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,126,550.40		
<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	430,382.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	385,195.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	586,789.21		
6) TOTAL, LIABILITIES			1,402,366.47		
<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)			724,183.93		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	355,924.41	505,767.00	42.1%
Interagency Contracts Between LEAs		8285	4,124,375.35	4,823,017.00	16.9%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	665,379.00	665,379.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,145,678.76</b>	<b>5,994,163.00</b>	<b>16.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	23,231.07	30,000.00	29.1%
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	6,342,665.17	6,647,951.00	4.8%
All Other State Revenue	All Other	8590	388,063.00	25,000.00	-93.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,753,959.24</b>	<b>6,702,951.00</b>	<b>-0.8%</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	26,643.35	12,600.00	-52.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	20,871.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	63,133.00	94,738.00	50.1%
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	22,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>133,147.35</b>	<b>107,338.00</b>	<b>-19.4%</b>
<b>TOTAL, REVENUES</b>			<b>12,032,785.35</b>	<b>12,804,452.00</b>	<b>6.4%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,587,288.98	2,747,549.00	6.2%
Certificated Pupil Support Salaries		1200	40,314.88	47,768.00	18.5%
Certificated Supervisors' and Administrators' Salaries		1300	341,222.12	348,797.00	2.2%
Other Certificated Salaries		1900	219,638.48	214,836.00	-2.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,188,464.46</b>	<b>3,358,950.00</b>	<b>5.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,335,579.17	1,328,357.00	-0.5%
Classified Support Salaries		2200	653,946.10	709,228.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	544,177.94	586,445.00	7.8%
Other Classified Salaries		2900	64,383.72	69,206.00	7.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,598,086.93</b>	<b>2,693,236.00</b>	<b>3.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	864,506.57	618,136.00	-28.5%
PERS		3201-3202	514,891.17	610,946.00	18.7%
OASDI/Medicare/Alternative		3301-3302	275,023.04	255,086.00	-7.2%
Health and Welfare Benefits		3401-3402	256,602.92	882,199.00	243.8%
Unemployment Insurance		3501-3502	3,021.10	3,267.00	8.1%
Workers' Compensation		3601-3602	105,714.81	106,140.00	0.4%
OPEB, Allocated		3701-3702	31,273.72	37,867.00	21.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	473,139.65	25,366.00	-94.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,524,172.98</b>	<b>2,539,007.00</b>	<b>0.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,152.04	18,250.00	99.4%
Materials and Supplies		4300	208,094.99	335,583.00	61.3%
Noncapitalized Equipment		4400	17,501.17	45,150.00	158.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>234,748.20</b>	<b>398,983.00</b>	<b>70.0%</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	48,700.00	New
Travel and Conferences		5200	12,600.20	26,929.00	113.7%
Dues and Memberships		5300	2,060.00	360.00	-82.5%
Insurance		5400-5450	3,400.00	2,974.00	-12.5%
Operations and Housekeeping Services		5500	83,512.05	52,883.00	-36.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,281.13	17,619.00	311.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	529,009.00	609,274.00	15.2%
Professional/Consulting Services and Operating Expenditures		5800	1,779,229.95	2,334,100.00	31.2%
Communications		5900	6,322.13	25,167.00	298.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,420,414.46</b>	<b>3,118,006.00</b>	<b>28.8%</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	600,321.37	745,450.00	24.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>600,321.37</b>	<b>745,450.00</b>	<b>24.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,566,208.40</b>	<b>12,853,632.00</b>	<b>11.1%</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	60,107.99	49,180.00	-18.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,107.99	49,180.00	-18.2%
<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)			60,107.99	49,180.00	-18.2%

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	13,166,764.15	14,765,000.00	12.1%
3) Other State Revenue		8300-8599	1,007,579.51	1,045,000.00	3.7%
4) Other Local Revenue		8600-8799	1,272,450.25	1,436,450.00	12.9%
5) TOTAL, REVENUES			15,446,793.91	17,246,450.00	11.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,504,570.44	7,124,921.00	9.5%
3) Employee Benefits		3000-3999	2,562,331.72	3,728,784.00	45.5%
4) Books and Supplies		4000-4999	5,965,510.89	6,577,500.00	10.3%
5) Services and Other Operating Expenditures		5000-5999	97,814.99	(2,774,889.00)	-2936.9%
6) Capital Outlay		6000-6999	241,996.12	50,500.00	-79.1%
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	774,667.68	770,000.00	-0.6%
9) TOTAL, EXPENDITURES			16,146,891.84	15,476,816.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(700,097.93)	1,769,634.00	-352.8%
<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	404,217.06	444,099.00	9.9%
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			(404,217.06)	(444,099.00)	9.9%

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>			(1,104,314.99)	1,325,535.00	-220.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,357,399.06	5,253,084.07	-17.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,357,399.06	5,253,084.07	-17.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,357,399.06	5,253,084.07	-17.4%
2) Ending Balance, June 30 (E + F1e)			5,253,084.07	6,578,619.07	25.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	500.00	0.00	-100.0%
Stores		9712	634,084.44	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,618,499.63	6,578,619.07	42.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	5,074,007.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	85,065.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,095,125.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,009.25		
6) Stores		9320	634,084.44		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,902,792.12		
<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	418,014.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,178,884.74		
4) Current Loans		9640			
5) Unearned Revenue		9650	52,808.56		
6) TOTAL, LIABILITIES			1,649,708.05		
<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)			5,253,084.07		



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	13,166,764.15	14,765,000.00	12.1%
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>13,166,764.15</b>	<b>14,765,000.00</b>	<b>12.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,007,579.51	1,045,000.00	3.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,007,579.51</b>	<b>1,045,000.00</b>	<b>3.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	1,038.00	500.00	-51.8%
Food Service Sales		8634	1,082,112.48	1,314,450.00	21.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	115,690.98	100,000.00	-13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	55,457.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,151.79	21,500.00	18.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,272,450.25</b>	<b>1,436,450.00</b>	<b>12.9%</b>
<b>TOTAL, REVENUES</b>			<b>15,446,793.91</b>	<b>17,246,450.00</b>	<b>11.7%</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	5,288,463.96	5,900,794.00	11.6%
Classified Supervisors' and Administrators' Salaries		2300	820,311.37	862,002.00	5.1%
Clerical, Technical and Office Salaries		2400	314,574.22	362,125.00	15.1%
Other Classified Salaries		2900	81,220.89	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,504,570.44</b>	<b>7,124,921.00</b>	<b>9.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	156,770.00	New
PERS		3201-3202	1,009,998.48	1,422,768.00	40.9%
OASDI/Medicare/Alternative		3301-3302	527,687.22	492,372.00	-6.7%
Health and Welfare Benefits		3401-3402	216,327.69	1,435,950.00	563.8%
Unemployment Insurance		3501-3502	3,467.39	3,639.00	4.9%
Workers' Compensation		3601-3602	121,430.00	124,763.00	2.7%
OPEB, Allocated		3701-3702	30,857.82	38,149.00	23.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	652,563.12	54,373.00	-91.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,562,331.72</b>	<b>3,728,784.00</b>	<b>45.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	3,475.96	2,500.00	-28.1%
Materials and Supplies		4300	647,915.27	972,000.00	50.0%
Noncapitalized Equipment		4400	227,396.00	245,000.00	7.7%
Food		4700	5,086,723.66	5,358,000.00	5.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,965,510.89</b>	<b>6,577,500.00</b>	<b>10.3%</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	8,808.61	13,000.00	47.6%
Dues and Memberships		5300	2,977.70	4,500.00	51.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	221,247.48	256,000.00	15.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,380.63	231,000.00	34.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(487,429.52)	(3,472,239.00)	612.4%
Professional/Consulting Services and Operating Expenditures		5800	164,605.63	179,500.00	9.0%
Communications		5900	15,224.46	13,350.00	-12.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>97,814.99</b>	<b>(2,774,889.00)</b>	<b>-2936.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	241,996.12	50,000.00	-79.3%
Equipment Replacement		6500	0.00	500.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>241,996.12</b>	<b>50,500.00</b>	<b>-79.1%</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	774,667.68	770,000.00	-0.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>774,667.68</b>	<b>770,000.00</b>	<b>-0.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>16,146,891.84</b>	<b>15,476,816.00</b>	<b>-4.1%</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	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	404,217.06	444,099.00	9.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			404,217.06	444,099.00	9.9%
<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)			(404,217.06)	(444,099.00)	9.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	2,000,000.00	2,000,000.00	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	72,837.91	30,000.00	-58.8%
5) TOTAL, REVENUES			2,072,837.91	2,030,000.00	-2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,922.19	0.00	-100.0%
3) Employee Benefits		3000-3999	748.59	0.00	-100.0%
4) Books and Supplies		4000-4999	71,782.30	50,000.00	-30.3%
5) Services and Other Operating Expenditures		5000-5999	1,977,137.04	1,180,919.00	-40.3%
6) Capital Outlay		6000-6999	742,999.81	3,758,888.00	405.9%
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			2,800,589.93	4,989,807.00	78.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(727,752.02)	(2,959,807.00)	306.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	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>			1,272,247.98	(959,807.00)	-175.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,353,609.52	2,625,857.50	94.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,353,609.52	2,625,857.50	94.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,353,609.52	2,625,857.50	94.0%
2) Ending Balance, June 30 (E + F1e)			2,625,857.50	1,666,050.50	-36.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			963,807.21	615,786.21	-36.1%
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	1,662,050.29	1,050,264.29	-36.8%
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	3,056,503.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	51,242.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,600.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,109,345.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	482,613.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	875.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			483,488.14		
<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)			2,625,857.50		

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	2,000,000.00	2,000,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			2,000,000.00	2,000,000.00	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	39,460.91	30,000.00	-24.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	33,377.00	0.00	-100.0%
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>			72,837.91	30,000.00	-58.8%
<b>TOTAL, REVENUES</b>			2,072,837.91	2,030,000.00	-2.1%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	7,922.19	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,922.19	0.00	-100.0%
<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	606.02	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.95	0.00	-100.0%
Workers' Compensation		3601-3602	138.62	0.00	-100.0%
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			748.59	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,782.30	50,000.00	-30.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			71,782.30	50,000.00	-30.3%

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	1,625,895.80	400,000.00	-75.4%
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	351,241.24	780,919.00	122.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,977,137.04</b>	<b>1,180,919.00</b>	<b>-40.3%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	742,999.81	3,758,888.00	405.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>742,999.81</b>	<b>3,758,888.00</b>	<b>405.9%</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>TOTAL, EXPENDITURES</b>			<b>2,800,589.93</b>	<b>4,989,807.00</b>	<b>78.2%</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	2,000,000.00	2,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	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)			2,000,000.00	2,000,000.00	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	242,431.50	5,200.00	-97.9%
5) TOTAL, REVENUES			242,431.50	5,200.00	-97.9%
<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>			242,431.50	5,200.00	-97.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,930,008.57	2,769,000.00	-5.5%
b) Transfers Out		7600-7629	6,434,682.82	5,529,000.00	-14.1%
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			(3,504,674.25)	(2,760,000.00)	-21.2%

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>			(3,262,242.75)	(2,754,800.00)	-15.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,939,750.21	5,677,507.46	-36.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,939,750.21	5,677,507.46	-36.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,939,750.21	5,677,507.46	-36.5%
2) Ending Balance, June 30 (E + F1e)			5,677,507.46	2,922,707.46	-48.5%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,017,247.90	2,308,247.90	-54.0%
Curriculum Delivery Reserve	0000	9760	5,017,247.90		
Curriculum Delivery Reserve	0000	9760		2,308,247.90	
d) Assigned					
Other Assignments		9780	660,259.56	614,459.56	-6.9%
Retiree Medical Benefit Reserve	0000	9780	660,259.56		
Retiree Medical Benefit Reserve	0000	9780		614,459.56	
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	5,597,568.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	82,727.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,680,295.02		
<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	2,787.56		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,787.56		
<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)			5,677,507.46		

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	206,469.50	5,200.00	-97.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	35,962.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>242,431.50</b>	<b>5,200.00</b>	<b>-97.9%</b>
<b>TOTAL, REVENUES</b>			<b>242,431.50</b>	<b>5,200.00</b>	<b>-97.9%</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	2,930,008.57	2,769,000.00	-5.5%
(a) TOTAL, INTERFUND TRANSFERS IN			2,930,008.57	2,769,000.00	-5.5%
<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	6,434,682.82	5,529,000.00	-14.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,434,682.82	5,529,000.00	-14.1%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(3,504,674.25)	(2,760,000.00)	-21.2%



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	471,904.75	100,000.00	-78.8%
5) TOTAL, REVENUES			471,904.75	100,000.00	-78.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,085.72	0.00	-100.0%
3) Employee Benefits		3000-3999	1,898.09	0.00	-100.0%
4) Books and Supplies		4000-4999	57,636.99	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	5,415,879.18	882,331.00	-83.7%
6) Capital Outlay		6000-6999	3,036,378.98	3,790,796.00	24.8%
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			8,531,878.96	4,673,127.00	-45.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,059,974.21)	(4,573,127.00)	-43.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	547,342.85	0.00	-100.0%
b) Transfers Out		7600-7629	547,342.85	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			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>			(8,059,974.21)	(4,573,127.00)	-43.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,199,457.98	13,139,483.77	-38.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,199,457.98	13,139,483.77	-38.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,199,457.98	13,139,483.77	-38.0%
2) Ending Balance, June 30 (E + F1e)					
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	13,139,483.77	8,566,356.77	-34.8%
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	13,412,503.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	224,859.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	875.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			13,638,237.82		
<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	498,754.05		
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			498,754.05		
<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)			13,139,483.77		

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%
<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	384,952.75	100,000.00	-74.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	86,952.00	0.00	-100.0%
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>			471,904.75	100,000.00	-78.8%
<b>TOTAL, REVENUES</b>			471,904.75	100,000.00	-78.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	20,085.72	0.00	-100.0%
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>			<b>20,085.72</b>	<b>0.00</b>	<b>-100.0%</b>
<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	1,536.54	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	10.05	0.00	-100.0%
Workers' Compensation		3601-3602	351.50	0.00	-100.0%
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>			<b>1,898.09</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	57,636.99	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>57,636.99</b>	<b>0.00</b>	<b>-100.0%</b>
<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	5,041,662.25	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,849.26	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	372,352.86	882,331.00	137.0%
Communications		5900	14.81	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,415,879.18</b>	<b>882,331.00</b>	<b>-83.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	253,897.38	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,782,481.60	3,790,796.00	36.2%
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>3,036,378.98</b>	<b>3,790,796.00</b>	<b>24.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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>8,531,878.96</b>	<b>4,673,127.00</b>	<b>-45.2%</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	547,342.85	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			547,342.85	0.00	-100.0%
<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	547,342.85	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			547,342.85	0.00	-100.0%

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	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	946,424.71	186,000.00	-80.3%
5) TOTAL, REVENUES			946,424.71	186,000.00	-80.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	34,965.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	13,085.06	14,345.00	9.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,133.49	4,850.00	-82.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,183.85	19,195.00	-74.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			871,240.86	166,805.00	-80.9%
<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	176,836.86	154,800.00	-12.5%
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			(176,836.86)	(154,800.00)	-12.5%

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>			694,404.00	12,005.00	-98.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	952,933.88	1,647,337.88	72.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			952,933.88	1,647,337.88	72.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			952,933.88	1,647,337.88	72.9%
2) Ending Balance, June 30 (E + F1e)			1,647,337.88	1,659,342.88	0.7%
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			1,647,337.88	1,659,342.88	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	1,627,033.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,277.00		
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	527.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	648.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,655,485.88		
<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	7,500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	648.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,148.00		
<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)			1,647,337.88		

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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	30,570.47	26,000.00	-15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	21,292.00	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	894,562.24	160,000.00	-82.1%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>946,424.71</b>	<b>186,000.00</b>	<b>-80.3%</b>
<b>TOTAL, REVENUES</b>			<b>946,424.71</b>	<b>186,000.00</b>	<b>-80.3%</b>

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	23,155.63	0.00	-100.0%
Noncapitalized Equipment		4400	11,809.67	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			34,965.30	0.00	-100.0%

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	13,085.06	14,345.00	9.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,085.06</b>	<b>14,345.00</b>	<b>9.6%</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%
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>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	27,133.49	4,850.00	-82.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>27,133.49</b>	<b>4,850.00</b>	<b>-82.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>75,183.85</b>	<b>19,195.00</b>	<b>-74.5%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	176,836.86	154,800.00	-12.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			176,836.86	154,800.00	-12.5%
<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)			(176,836.86)	(154,800.00)	-12.5%

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	4,347,282.68	3,409,060.00	-21.6%
5) TOTAL, REVENUES			4,347,282.68	3,409,060.00	-21.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,316.46	0.00	-100.0%
3) Employee Benefits		3000-3999	218.92	0.00	-100.0%
4) Books and Supplies		4000-4999	66,719.99	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,235,471.19	2,543,800.00	-64.8%
6) Capital Outlay		6000-6999	1,537,985.72	6,846,650.00	345.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	288,767.04	288,766.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,131,479.32	9,679,216.00	6.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,784,196.64)	(6,270,156.00)	31.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,972,986.18	2,822,500.00	-5.1%
b) Transfers Out		7600-7629	220,856.66	220,857.00	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			2,752,129.52	2,601,643.00	-5.5%



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>			(2,032,067.12)	(3,668,513.00)	80.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,733,276.19	30,701,209.07	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,733,276.19	30,701,209.07	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,733,276.19	30,701,209.07	-6.2%
2) Ending Balance, June 30 (E + F1e)			30,701,209.07	27,032,696.07	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			30,701,209.07	27,032,696.07	-11.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,206,359.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	405,816.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	6,198,116.54		
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	191,022.20		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			31,001,313.83		
<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	300,104.76		
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			300,104.76		
<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)			30,701,209.07		

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>					
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%
<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	3,427,266.03	2,975,950.00	-13.2%
Sales Sale of Equipment/Supplies		8631	12,054.00	1,000.00	-91.7%
Leases and Rentals		8650	533.98	1,200.00	124.7%
Interest		8660	660,909.64	430,910.00	-34.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	227,648.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	18,871.03	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,347,282.68	3,409,060.00	-21.6%
<b>TOTAL, REVENUES</b>			4,347,282.68	3,409,060.00	-21.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,316.46	0.00	-100.0%
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>			2,316.46	0.00	-100.0%
<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	177.22	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.16	0.00	-100.0%
Workers' Compensation		3601-3602	40.54	0.00	-100.0%
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>			218.92	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	32,947.10	0.00	-100.0%
Noncapitalized Equipment		4400	33,772.89	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			66,719.99	0.00	-100.0%

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	7,122,609.28	2,255,000.00	-68.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80.63	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	112,771.41	288,800.00	156.1%
Communications		5900	9.87	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,235,471.19</b>	<b>2,543,800.00</b>	<b>-64.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	747,372.92	0.00	-100.0%
Buildings and Improvements of Buildings		6200	563,433.97	6,546,650.00	1061.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	21,617.01	100,000.00	362.6%
Equipment Replacement		6500	205,561.82	200,000.00	-2.7%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,537,985.72</b>	<b>6,846,650.00</b>	<b>345.2%</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	288,767.04	288,766.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>288,767.04</b>	<b>288,766.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,131,479.32</b>	<b>9,679,216.00</b>	<b>6.0%</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	305,248.94	322,500.00	5.7%
Other Authorized Interfund Transfers In		8919	2,667,737.24	2,500,000.00	-6.3%
(a) TOTAL, INTERFUND TRANSFERS IN			2,972,986.18	2,822,500.00	-5.1%
<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	220,856.66	220,857.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			220,856.66	220,857.00	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	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)			2,752,129.52	2,601,643.00	-5.5%

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	189,728.68	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,930,781.00	16,935,400.00	13.4%
5) TOTAL, REVENUES			15,120,509.68	16,935,400.00	12.0%
<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	11,634,386.67	16,202,000.00	39.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,634,386.67	16,202,000.00	39.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,486,123.01	733,400.00	-79.0%
<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>			3,486,123.01	733,400.00	-79.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,291,388.96	17,777,511.97	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,291,388.96	17,777,511.97	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,291,388.96	17,777,511.97	24.4%
2) Ending Balance, June 30 (E + F1e)			17,777,511.97	18,510,911.97	4.1%
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			17,777,511.97	18,510,911.97	4.1%
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	17,484,388.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	293,123.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,777,511.97		
<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)			17,777,511.97		

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	147,897.36	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	41,831.32	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			189,728.68	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	13,572,252.14	16,826,400.00	24.0%
Unsecured Roll		8612	683,918.72	0.00	-100.0%
Prior Years' Taxes		8613	22,143.89	0.00	-100.0%
Supplemental Taxes		8614	241,898.34	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	206,466.91	109,000.00	-47.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	204,101.00	0.00	-100.0%
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>			14,930,781.00	16,935,400.00	13.4%
<b>TOTAL, REVENUES</b>			15,120,509.68	16,935,400.00	12.0%

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	10,910,000.00	15,200,000.00	39.3%
Bond Interest and Other Service Charges		7434	724,386.67	1,002,000.00	38.3%
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>11,634,386.67</b>	<b>16,202,000.00</b>	<b>39.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,634,386.67</b>	<b>16,202,000.00</b>	<b>39.3%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	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	860,632.96	914,594.00	6.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	268,706.34	305,084.00	13.5%
5) TOTAL, REVENUES			1,129,339.30	1,219,678.00	8.0%
<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	860,632.96	914,594.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			860,632.96	914,594.00	6.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			268,706.34	305,084.00	13.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,856.66	770,857.00	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			770,856.66	770,857.00	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>			1,039,563.00	1,075,941.00	3.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,951,593.29	7,991,156.29	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,951,593.29	7,991,156.29	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,951,593.29	7,991,156.29	15.0%
2) Ending Balance, June 30 (E + F1e)			7,991,156.29	9,067,097.29	13.5%
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			7,991,156.29	9,067,097.29	13.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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	0.00		
d) with Fiscal Agent/Trustee		9135	7,991,156.29		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,991,156.29		
<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)			7,991,156.29		



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	860,632.96	914,594.00	6.3%
TOTAL, FEDERAL REVENUE			860,632.96	914,594.00	6.3%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	268,706.34	305,084.00	13.5%
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%
TOTAL, OTHER LOCAL REVENUE			268,706.34	305,084.00	13.5%
TOTAL, REVENUES			1,129,339.30	1,219,678.00	8.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	860,632.96	914,594.00	6.3%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			860,632.96	914,594.00	6.3%
TOTAL, EXPENDITURES			860,632.96	914,594.00	6.3%

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	770,856.66	770,857.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			770,856.66	770,857.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			770,856.66	770,857.00	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	11,998,697.20	11,410,000.00	-4.9%
5) TOTAL, REVENUES			11,998,697.20	11,410,000.00	-4.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	306,129.84	306,158.00	0.0%
3) Employee Benefits		3000-3999	111,657.11	125,187.00	12.1%
4) Books and Supplies		4000-4999	43,408.12	100,200.00	130.8%
5) Services and Other Operating Expenses		5000-5999	11,468,591.46	11,166,620.00	-2.6%
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			11,929,786.53	11,698,165.00	-1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			68,910.67	(288,165.00)	-518.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	68,151.04	80,000.00	17.4%
b) Transfers Out		7600-7629	1,300,000.00	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			(1,231,848.96)	80,000.00	-106.5%

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>			(1,162,938.29)	(208,165.00)	-82.1%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,638,114.98	8,475,176.69	-12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,638,114.98	8,475,176.69	-12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,638,114.98	8,475,176.69	-12.1%
2) Ending Net Position, June 30 (E + F1e)			8,475,176.69	8,267,011.69	-2.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	8,475,176.69	8,267,011.69	-2.5%
c) Unrestricted Net Position		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	15,370,796.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	257,689.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,377,532.41		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	222,294.26		
3) Accounts Receivable		9200	59,768.13		
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	544,200.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			18,832,280.46		
<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	10,354,791.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,312.05		
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			10,357,103.77		
<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)			8,475,176.69		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	367,581.06	110,000.00	-70.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	166,347.00	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	11,226,800.69	11,300,000.00	0.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	237,968.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,998,697.20	11,410,000.00	-4.9%
<b>TOTAL, REVENUES</b>			11,998,697.20	11,410,000.00	-4.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	211,084.68	211,086.00	0.0%
Clerical, Technical and Office Salaries		2400	95,045.16	95,072.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			306,129.84	306,158.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	60,344.48	69,444.00	15.1%
OASDI/Medicare/Alternative		3301-3302	22,600.72	23,436.00	3.7%
Health and Welfare Benefits		3401-3402	19,418.63	24,012.00	23.7%
Unemployment Insurance		3501-3502	149.34	161.00	7.8%
Workers' Compensation		3601-3602	5,228.68	5,366.00	2.6%
OPEB, Allocated		3701-3702	1,661.30	1,831.00	10.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,253.96	937.00	-58.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			111,657.11	125,187.00	12.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	1,157.64	1,000.00	-13.6%
Materials and Supplies		4300	28,491.07	68,000.00	138.7%
Noncapitalized Equipment		4400	13,759.41	31,200.00	126.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			43,408.12	100,200.00	130.8%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	490,525.08	800,000.00	63.1%
Travel and Conferences		5200	557.23	3,100.00	456.3%
Dues and Memberships		5300	1,250.00	1,500.00	20.0%
Insurance		5400-5450	2,819,651.59	3,250,000.00	15.3%
Operations and Housekeeping Services		5500	1,613.00	20,000.00	1139.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	49,161.86	60,670.00	23.4%
Transfers of Direct Costs - Interfund		5750	66,377.57	20,650.00	-68.9%
Professional/Consulting Services and Operating Expenditures		5800	8,034,451.94	7,004,300.00	-12.8%
Communications		5900	5,003.19	6,400.00	27.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>11,468,591.46</b>	<b>11,166,620.00</b>	<b>-2.6%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>11,929,786.53</b>	<b>11,698,165.00</b>	<b>-1.9%</b>



**SUPPLEMENTALS**

**SCHOOLS**

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)	28,025.88	28,025.88	28,310.92	27,963.43	27,963.43	27,963.43
<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>	28,025.88	28,025.88	28,310.92	27,963.43	27,963.43	27,963.43
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	524.94	524.94	524.94	524.94	524.94	524.94
b. Special Education-Special Day Class	62.34	62.34	62.34	62.34	62.34	62.34
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.11	0.11	0.11	0.11	0.11	0.11
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>	587.39	587.39	587.39	587.39	587.39	587.39
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	28,613.27	28,613.27	28,898.31	28,550.82	28,550.82	28,550.82
<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	19,991,732.38		19,991,732.38			19,991,732.38
Work in Progress	23,237,652.78		23,237,652.78	4,191,235.25	24,841,960.93	2,586,927.10
Total capital assets not being depreciated	43,229,385.16	0.00	43,229,385.16	4,191,235.25	24,841,960.93	22,578,659.48
Capital assets being depreciated:						
Land Improvements	50,406,670.50		50,406,670.50	1,815,548.70		52,222,219.20
Buildings	436,640,927.46		436,640,927.46	23,026,412.23		459,667,339.69
Equipment	24,900,403.76		24,900,403.76	1,488,358.72	653,768.34	25,734,994.14
Total capital assets being depreciated	511,948,001.72	0.00	511,948,001.72	26,330,319.65	653,768.34	537,624,553.03
Accumulated Depreciation for:						
Land Improvements	(17,041,657.32)		(17,041,657.32)	(2,354,932.60)		(19,396,589.92)
Buildings	(155,907,493.65)		(155,907,493.65)	(8,981,311.83)		(164,888,805.48)
Equipment	(11,339,986.15)		(11,339,986.15)	(1,607,030.81)	(564,575.22)	(12,382,441.74)
Total accumulated depreciation	(184,289,137.12)	0.00	(184,289,137.12)	(12,943,275.24)	(564,575.22)	(196,667,837.14)
Total capital assets being depreciated, net	327,658,864.60	0.00	327,658,864.60	13,387,044.41	89,193.12	340,956,715.89
Governmental activity capital assets, net	370,888,249.76	0.00	370,888,249.76	17,578,279.66	24,931,154.05	363,535,375.37
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited 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)	55.97%
	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.	\$0.00
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.	\$0.00
	Adjusted Appropriations Limit	\$209,189,947.24
	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.	\$209,189,947.24
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	6.16%

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 08, 202

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:

Kathleen Young

Tim Zearley

Name

Name

Director I, Business Services

Assoc. Supt., Business Serv

Title

Title

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E-mail Address

E-mail Address

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	170,133,994.75	301	116,183.88	303	170,017,810.87	305	2,297,371.65		307	167,720,439.22	309
2000 - Classified Salaries	60,081,258.91	311	2,096,848.95	313	57,984,409.96	315	3,396,121.73		317	54,588,288.23	319
3000 - Employee Benefits	89,471,793.84	321	2,451,247.11	323	87,020,546.73	325	2,064,270.18		327	84,956,276.55	329
4000 - Books, Supplies Equip Replace. (6500)	20,870,855.52	331	117,553.95	333	20,753,301.57	335	2,076,947.12		337	18,676,354.45	339
5000 - Services... & 7300 - Indirect Costs	35,467,896.71	341	3,412,599.36	343	32,055,297.35	345	7,659,581.61		347	24,395,715.74	349
TOTAL					367,831,366.48	365			TOTAL	350,337,074.19	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	130,734,858.82 375
2. Salaries of Instructional Aides Per EC 41011.		2100	11,419,903.51 380
3. STRS.		3101 & 3102	37,638,513.89 382
4. PERS.		3201 & 3202	2,548,884.47 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	3,055,202.61 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	3,717,295.89 385
7. Unemployment Insurance.		3501 & 3502	70,075.46 390
8. Workers' Compensation Insurance.		3601 & 3602	2,455,537.39 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	4,492,718.73 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			196,132,990.77 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			31,907.70
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			29,660.95 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			196,071,422.12 397
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.			55.97%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.97%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	350,337,074.19
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited 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	121,601,601.00	2,046,132.00	123,647,733.00	5,046,780.00	10,978,205.00	117,716,308.00	15,268,204.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	10,800,871.00	(1.00)	10,800,870.00	2,548,881.00	2,605,606.00	10,744,145.00	1,197,597.00
Lease Revenue Bonds Payable	16,420,000.00		16,420,000.00	0.00		16,420,000.00	
Other General Long-Term Debt	911,231.00		911,231.00	0.00	27,133.00	884,098.00	16,554.00
Net Pension Liability	367,172,615.00	34,471,036.00	401,643,651.00	0.00	1,459,227.00	400,184,424.00	
Total/Net OPEB Liability	67,892,043.00	(75,977.00)	67,816,066.00	4,315,903.00		72,131,969.00	
Compensated Absences Payable	625,273.00		625,273.00	1,048,392.00		1,673,665.00	
Governmental activities long-term liabilities	585,423,634.00	36,441,190.00	621,864,824.00	12,959,956.00	15,070,171.00	619,754,609.00	16,482,355.00
<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	398,262,156.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,391,052.02
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	3,659,058.23
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,464,550.38
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	390,439.37
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	8,693,672.88
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	406,781.39
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	889,992.51
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,504,494.76
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	700,097.93
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)				361,066,707.97

<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)		28,613.27
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,618.86
<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.)	361,600,729.71	12,673.71
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)	361,600,729.71	12,673.71
B. Required effort (Line A.2 times 90%)	325,440,656.74	11,406.34
C. Current year expenditures (Line I.E and Line II.B)	361,066,707.97	12,618.86
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%

**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) 13,229,231.77
- 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) 304,860,694.34

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.34%

**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)	11,227,138.25
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,132,186.05
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	98,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	45,508.40
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)	1,583,977.08
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)	1,776.26
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)	22,089,086.04
9. Carry-Forward Adjustment (Part IV, Line F)	374,395.75
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,463,481.79

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	216,745,745.39
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	49,958,301.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	32,248,470.17
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,130,379.91
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,997,665.71
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	286,443.03
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,333,475.28
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)	60,534.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	33,362.21
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)	34,913,190.60
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)	124,945.29
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)	892,652.64
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,965,887.03
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,043,504.38
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)	364,734,556.86

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

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B19) 6.06%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 6.16%

**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>22,089,086.04</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(961,294.00)</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 (5.69%) times Part III, Line B19); zero if negative	<u>374,395.75</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.69%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.69%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>374,395.75</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>374,395.75</u>

Approved indirect cost rate: 5.69%  
Highest rate used in any program: 5.69%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	6,121,451.51	348,310.59	5.69%
01	3182	112,271.14	6,388.23	5.69%
01	3210	104,089.23	5,922.68	5.69%
01	3315	78,486.02	4,465.86	5.69%
01	3327	75,000.00	4,267.50	5.69%
01	3385	85,792.31	4,881.58	5.69%
01	3395	15,485.76	379.24	2.45%
01	4035	551,894.66	31,402.81	5.69%
01	4124	160,787.92	8,039.39	5.00%
01	4127	316,609.48	18,015.08	5.69%
01	4201	38,469.15	2,188.89	5.69%
01	4203	312,068.61	17,756.71	5.69%
01	5640	402,461.23	22,900.04	5.69%
01	5810	45,590.92	2,594.12	5.69%
01	6010	1,934,238.60	96,711.93	5.00%
01	6011	59,994.46	2,999.72	5.00%
01	6385	171,747.11	9,772.41	5.69%
01	6387	147,070.25	8,368.30	5.69%
01	6512	1,024,403.71	58,288.57	5.69%
01	7085	80,170.86	4,561.72	5.69%
01	7220	187,917.60	10,692.51	5.69%
01	7388	40,463.38	2,302.37	5.69%
01	7510	36,450.35	2,074.02	5.69%
01	7810	149,245.05	8,492.05	5.69%
01	8150	7,629,329.13	434,108.83	5.69%
01	9010	1,721,429.58	25,466.83	1.48%
12	5025	638,599.56	36,336.32	5.69%
12	5320	367,788.56	18,830.77	5.12%
12	5340	16,815.42	860.95	5.12%
12	6052	23,695.92	1,348.30	5.69%
12	6105	5,640,753.92	320,958.90	5.69%
12	9010	3,915,170.65	221,986.13	5.67%
13	5310	15,130,228.04	774,667.68	5.12%

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	16,559,216.16		4,598,564.92	21,157,781.08
2. State Lottery Revenue	8560	4,437,648.21		1,584,709.89	6,022,358.10
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)		20,996,864.37	0.00	6,183,274.81	27,180,139.18
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	1,297,015.59			1,297,015.59
2. Classified Salaries	2000-2999	220,729.42			220,729.42
3. Employee Benefits	3000-3999	467,648.14			467,648.14
4. Books and Supplies	4000-4999	0.00		524,596.62	524,596.62
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	350.00			350.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			463,131.87	463,131.87
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,985,743.15	0.00	987,728.49	2,973,471.64
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	19,011,121.22	0.00	5,195,546.32	24,206,667.54
<b>D. COMMENTS:</b>					
Expenditures in 5c represent in house production of instructional materials and assessments charged to 5740, reprographics charges, software licensing charges for curriculum based software (instructional use) and rebinding of library and textbooks.					

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 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>	5,566,768.96	2,438,607.75	25,815,563.57	14,391,721.31	35,983,331.24	212.55	4,512,717.52
<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							
1110 Regular Education, K-12	45.04	36.90	1.78	0.78	1,111.00	1.00	2,723.00
3100 Alternative Schools							
3200 Continuation Schools			9.77	1.43	26.00		
3300 Independent Study Centers			1.85	1.00	3.00		
3400 Opportunity Schools					2.00		
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	0.20						
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	6.20						
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	8.30	1.50	0.38	86.53	131.00		121.00
6000 ROC/P	2.90			0.20	28.33		
<b>Other Goals Description</b>							
7110 Nonagency - Educational			1.10				
7150 Nonagency - Other							
8100 Community Services		1.00			18.75		
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					4.00		
-- Child Development (Fund 12)	6.00	23.25	0.00	0.50	51.73		
-- Cafeteria (Funds 13 & 61)					30.40		
<b>C. Total Allocation Factors</b>	68.64	62.65	14.88	90.44	1,406.21	1.00	2,844.00



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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	5,049.43	0.00	5,049.43	289.99	5,339.42	
1110	Regular Education, K-12	178,613,670.49	41,051,539.93	219,665,210.42	12,615,297.04	232,280,507.46	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	5,295,007.87	17,843,004.88	23,138,012.75	1,328,808.07	24,466,820.82	
3300	Independent Study Centers	1,265,794.18	3,445,492.95	4,711,287.13	270,567.59	4,981,854.72	
3400	Opportunity Schools	270,462.55	51,177.75	321,640.30	18,471.69	340,111.99	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	5,165,338.06	16,220.19	5,181,558.25	297,575.10	5,479,133.35	
4110	Regular Education, Adult	97.94	0.00	97.94	5.62	103.56	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	44.82	0.00	44.82	2.57	47.39	
4760	Bilingual	960,176.62	502,825.87	1,463,002.49	84,019.73	1,547,022.22	
4850	Migrant Education	6,509.90	0.00	6,509.90	373.86	6,883.76	
5000-5999	Special Education	64,334,008.78	18,704,454.90	83,038,463.68	4,768,870.24	87,807,333.92	
6000	Regional Occupational Ctr/Prg (ROC/P)	3,713,122.11	991,951.57	4,705,073.68	270,210.75	4,975,284.43	
<b>Other Goals</b>							
7110	Nonagency - Educational	387,698.70	1,908,408.60	2,296,107.30	131,864.65	2,427,971.95	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	5,899,472.73	518,715.71	6,418,188.44	368,594.34	6,786,782.78	
8500	Child Care and Development Services	256,590.06	0.00	256,590.06	14,735.88	271,325.94	
<b>Other Costs</b>							
----	Food Services					49,152.20	
----	Enterprise					286,443.03	
----	Facilities Acquisition & Construction					697,888.83	
----	Other Outgo					21,790,990.48	
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,675,130.58	3,675,130.58	1,761,017.07	5,436,147.65	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,374,989.05)	(1,374,989.05)	
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	266,173,044.24	88,708,922.93	354,881,967.17	20,555,715.14	22,824,474.54	
						398,262,156.85	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	1,647.20	81.79	660.11	2,660.33	0.00	0.00	0.00			0.00	0.00	5,049.43
1110	Regular Education, K-12	162,130,385.69	6,234,501.92	5,061,795.19	241,133.20	409,583.16	139,799.46	3,917,732.52			440,000.35	38,739.00	178,613,670.49
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	3,756,946.06	0.00	0.00	1,108,966.63	215,612.70	0.00	0.00			213,482.48	0.00	5,295,007.87
3300	Independent Study Centers	901,586.45	0.00	0.00	240,951.01	123,256.72	0.00	0.00			0.00	0.00	1,265,794.18
3400	Opportunity Schools	270,462.55	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	270,462.55
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	4,635,436.56	262,828.66	0.00	3,258.77	21,927.00	0.00	212,647.39			29,239.68	0.00	5,165,338.06
4110	Regular Education, Adult	0.00	0.00	0.00	97.94	0.00	0.00	0.00			0.00	0.00	97.94
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	44.82	0.00	0.00	0.00	0.00	0.00			0.00	0.00	44.82
4760	Bilingual	154,271.41	662,945.83	0.00	142,959.38	0.00	0.00	0.00			0.00	0.00	960,176.62
4850	Migrant Education	2,901.31	0.00	0.00	0.00	0.00	0.00	0.00			3,608.59	0.00	6,509.90
5000-5999	Special Education	46,616,134.20	1,318,007.83	91,117.03	16,326.37	12,184,949.47	4,018,528.07	0.00			3,565.81	85,380.00	64,334,008.78
6000	ROC/P	2,988,712.45	630,633.32	0.00	0.00	56,700.42	0.00	0.00			37,075.92	0.00	3,713,122.11
<b>Other Goals</b>													
7110	Nonagency - Educational	47,182.10	679.27	339,119.33	662.30	0.00	0.00	0.00	0.00	0.00	55.70	0.00	387,698.70
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	290,145.11	0.00	264.59	0.00		5,604,870.88	0.00	1,802.15	2,390.00	5,899,472.73
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		250,422.09	0.00	6,167.97	0.00	256,590.06
<b>Total Direct Charged Costs</b>		221,505,665.98	9,109,723.44	5,782,836.77	1,757,015.93	13,012,294.06	4,158,327.53	4,130,379.91	5,855,292.97	0.00	734,998.65	126,509.00	266,173,044.24

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2019-20  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	8,301,367.04	28,429,452.14	4,320,720.75	41,051,539.93
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	17,177,694.14	665,310.74	0.00	17,843,004.88
3300	Independent Study Centers	3,368,726.33	76,766.62	0.00	3,445,492.95
3400	Opportunity Schools	0.00	51,177.75	0.00	51,177.75
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	16,220.19	0.00	0.00	16,220.19
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	502,825.87	0.00	0.00	502,825.87
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	15,160,315.57	3,352,142.56	191,996.77	18,704,454.90
6000	ROC/P	267,018.75	724,932.82	0.00	991,951.57
<b>Other Goals</b>					
7110	Nonagency - Educational	1,908,408.60	0.00	0.00	1,908,408.60
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	38,924.31	479,791.40	0.00	518,715.71
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		102,355.50		102,355.50
--	Child Development (Fund 12)	1,471,160.81	1,323,712.48	0.00	2,794,873.29
--	Cafeteria (Funds 13 and 61)		777,901.79		777,901.79
<b>Total Allocated Support Costs</b>		48,212,661.61	35,983,543.80	4,512,717.52	88,708,922.93

Unaudited Actuals  
2019-20  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,378,983.68
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	98,500.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	11,287,672.25
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,165,548.26
5	Total Central Administration Costs in General Fund and Charter Schools Funds	21,930,704.19
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	266,173,044.24
2	Total Allocated Costs (from Form PCR, Column 2, Total)	88,708,922.93
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	354,881,967.17
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	892,652.64
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	10,965,887.03
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	15,130,228.04
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	26,988,767.71
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		381,870,734.88
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.74%

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)	49,152.20				49,152.20
Enterprise (Objects 1000-5999, 6400, and 6500)		286,443.03			286,443.03
Facilities Acquisition & Construction (Objects 1000-6500)			697,888.83		697,888.83
Other Outgo (Objects 1000-7999)				21,790,990.48	21,790,990.48
<b>Total Other Costs</b>	49,152.20	286,443.03	697,888.83	21,790,990.48	22,824,474.54

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	(111,201.77)	0.00	(1,374,989.05)				
Other Sources/Uses Detail					8,165,736.74	8,693,672.88		
Fund Reconciliation							1,567,782.74	334,808.48
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	1,314.83	0.00	0.00	0.00				
Other Sources/Uses Detail					262,419.10	0.00		
Fund Reconciliation							12,473.38	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	529,009.00	0.00	600,321.37	0.00				
Other Sources/Uses Detail					60,107.99	0.00		
Fund Reconciliation							118,700.45	385,195.19
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(487,429.52)	774,667.68	0.00				
Other Sources/Uses Detail					0.00	404,217.06		
Fund Reconciliation							14,009.25	1,178,884.74
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,000,000.00	0.00		
Fund Reconciliation							0.00	875.00
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					2,930,008.57	6,434,682.82		
Fund Reconciliation							0.00	2,787.56
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,849.26	0.00						
Other Sources/Uses Detail					547,342.85	547,342.85		
Fund Reconciliation							875.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	176,836.86		
Fund Reconciliation							648.00	648.00
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	80.63	0.00						
Other Sources/Uses Detail					2,972,986.18	220,856.66		
Fund Reconciliation							191,022.20	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					770,856.66	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	66,377.57	0.00						
Other Sources/Uses Detail					68,151.04	1,300,000.00		
Fund Reconciliation							0.00	2,312.05
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>598,631.29</b>	<b>(598,631.29)</b>	<b>1,374,989.05</b>	<b>(1,374,989.05)</b>	<b>17,777,609.13</b>	<b>17,777,609.13</b>	<b>1,905,511.02</b>	<b>1,905,511.02</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										4,111
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,013,740.69	0.00	1,011,873.57	377,691.62	882,576.09	5,260,480.49	18,879,960.07		27,426,322.53
2000-2999	Classified Salaries	391,373.76	0.00	0.00	17,157.07	927,506.16	6,227,345.28	3,987,130.59		11,550,512.86
3000-3999	Employee Benefits	551,727.69	0.00	353,926.63	149,278.90	801,063.34	5,365,700.20	8,902,201.13		16,123,897.89
4000-4999	Books and Supplies	21,636.87	0.00	510.15	3,182.95	11,468.81	143,024.05	421,119.21		600,942.04
5000-5999	Services and Other Operating Expenditures	4,347,169.75	0.00	14,273.49	28,146.34	1,819.12	3,968,575.97	272,348.79		8,632,333.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,862.00	0.00	0.00	0.00	0.00	0.00	0.00		25,862.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,351,510.76	0.00	1,380,583.84	575,456.88	2,624,433.52	20,965,125.99	32,462,759.79	0.00	64,359,870.78
7310	Transfers of Indirect Costs	67,816.89	0.00	0.00	0.00	4,465.86	0.00	0.00		72,282.75
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	18,704,454.85								18,704,454.85
	Total Indirect Costs and PCR Allocations	18,772,271.74	0.00	0.00	0.00	4,465.86	0.00	0.00	0.00	18,776,737.60
	<b>TOTAL COSTS</b>	<b>25,123,782.50</b>	<b>0.00</b>	<b>1,380,583.84</b>	<b>575,456.88</b>	<b>2,628,899.38</b>	<b>20,965,125.99</b>	<b>32,462,759.79</b>	<b>0.00</b>	<b>83,136,608.38</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,275.25		2,275.25
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	40,205.89	72.50	2,324.23		42,602.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	26,238.01	6.85	1,656.97		27,901.83
4000-4999	Books and Supplies	2,043.15	0.00	0.00	0.00	11,307.00	0.00	7,342.30		20,692.45
5000-5999	Services and Other Operating Expenditures	1,292,180.55	0.00	7,668.74	23.00	1,819.12	178,728.78	150,539.88		1,630,960.07
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	1,294,223.70	0.00	7,668.74	23.00	79,570.02	178,808.13	164,138.63	0.00	1,724,432.22
7310	Transfers of Indirect Costs	4,646.74	0.00	0.00	0.00	4,465.86	0.00	0.00		9,112.60
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	4,646.74	0.00	0.00	0.00	4,465.86	0.00	0.00	0.00	9,112.60
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>1,298,870.44</b>	<b>0.00</b>	<b>7,668.74</b>	<b>23.00</b>	<b>84,035.88</b>	<b>178,808.13</b>	<b>164,138.63</b>	<b>0.00</b>	<b>1,733,544.82</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)									0.00
	<b>TOTAL COSTS</b>									<b>1,733,544.82</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, 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	1,013,740.69	0.00	1,011,873.57	377,691.62	882,576.09	5,260,480.49	18,877,684.82		27,424,047.28
2000-2999	Classified Salaries	391,373.76	0.00	0.00	17,157.07	887,300.27	6,227,272.78	3,984,806.36		11,507,910.24
3000-3999	Employee Benefits	551,727.69	0.00	353,926.63	149,278.90	774,825.33	5,365,693.35	8,900,544.16		16,095,996.06
4000-4999	Books and Supplies	19,593.72	0.00	510.15	3,182.95	161.81	143,024.05	413,776.91		580,249.59
5000-5999	Services and Other Operating Expenditures	3,054,989.20	0.00	6,604.75	28,123.34	0.00	3,789,847.19	121,808.91		7,001,373.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,862.00	0.00	0.00	0.00	0.00	0.00	0.00		25,862.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,057,287.06	0.00	1,372,915.10	575,433.88	2,544,863.50	20,786,317.86	32,298,621.16	0.00	62,635,438.56
7310	Transfers of Indirect Costs	63,170.15	0.00	0.00	0.00	0.00	0.00	0.00		63,170.15
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	18,704,454.85								18,704,454.85
	Total Indirect Costs and PCR Allocations	18,767,625.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,767,625.00
	TOTAL BEFORE OBJECT 8980	23,824,912.06	0.00	1,372,915.10	575,433.88	2,544,863.50	20,786,317.86	32,298,621.16	0.00	81,403,063.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									81,403,063.56
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	4,200.58	0.00	56,811.43	1,304.16	1,963.98	15,480.99	62,578.57		142,339.71
2000-2999	Classified Salaries	1,305.28	0.00	0.00	0.00	1,324.16	58,200.77	37,626.90		98,457.11
3000-3999	Employee Benefits	259.84	0.00	12,025.04	41.44	188.91	31,248.56	6,022.22		49,786.01
4000-4999	Books and Supplies	2,206.91	0.00	416.59	0.00	161.81	20,642.26	193,156.64		216,584.21
5000-5999	Services and Other Operating Expenditures	261.66	0.00	0.00	0.00	0.00	1,592.69	50,508.15		52,362.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,234.27	0.00	69,253.06	1,345.60	3,638.86	127,165.27	349,892.48	0.00	559,529.54
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	8,234.27	0.00	69,253.06	1,345.60	3,638.86	127,165.27	349,892.48	0.00	559,529.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
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)									38,448,986.80
	TOTAL COSTS									39,008,516.34

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

<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	82,085,289.03	40,734,202.63
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
_____		
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
_____		
_____		
4. Enter any other adjustments, not included in Line 1 (explain below)		
_____		
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	82,085,289.03	40,734,202.63
<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	4,278.00	
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)	4,278.00	

**SELPA:** Modesto City Schools (ZZ)

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>
<u>Seni</u>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
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<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SELPA:** Modesto City Schools (ZZ)

**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:** Modesto City Schools (ZZ)

**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 FY 2018-19</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	83,136,608.38		
b. Less: Expenditures paid from federal sources	1,733,544.82		
c. Expenditures paid from state and local sources	81,403,063.56	82,085,289.03	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		82,085,289.03	
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	81,403,063.56	82,085,289.03	(682,225.47)

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 FY 2018-19</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	83,136,608.38		
b. Less: Expenditures paid from federal sources	1,733,544.82		
c. Expenditures paid from state and local sources	81,403,063.56	82,085,289.03	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		82,085,289.03	
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	81,403,063.56	82,085,289.03	
d. Special education unduplicated pupil count	4,111	4,278	
e. Per capita state and local expenditures (A2c/A2d)	19,801.28	19,187.77	613.51

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:** Modesto City Schools (ZZ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Actual FY 2019-20	Comparison Year FY 2018-19	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	39,008,516.34	40,734,202.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>40,734,202.63</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>39,008,516.34</u>	<u>40,734,202.63</u>	<u>(1,725,686.29)</u>

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 FY 2018-19	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	39,008,516.34	40,734,202.63	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>40,734,202.63</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>39,008,516.34</u>	<u>40,734,202.63</u>	
b. Special education unduplicated pupil count	4,111	4,278	
c. Per capita local expenditures (B2a/B2b)	<u>9,488.81</u>	<u>9,521.79</u>	<u>(32.98)</u>

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.

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SELPA: Modesto City Schools (ZZ)

Object Code	Description	Modesto City High (ZZ00)	Modesto City Elementary (ZZ01)	Modesto City Schools (ZZ99)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>						
1000-1999	Certificated Salaries			27,426,322.53		27,426,322.53
2000-2999	Classified Salaries			11,550,512.86		11,550,512.86
3000-3999	Employee Benefits			16,123,897.89		16,123,897.89
4000-4999	Books and Supplies			600,942.04		600,942.04
5000-5999	Services and Other Operating Expenditures			8,632,333.46		8,632,333.46
6000-6999	Capital Outlay			0.00		0.00
7130	State Special Schools			25,862.00		25,862.00
7430-7439	Debt Service			0.00		0.00
	Total Direct Costs	0.00	0.00	64,359,870.78	0.00	64,359,870.78
7310	Transfers of Indirect Costs			72,282.75		72,282.75
7350	Transfers of Indirect Costs - Interfund			0.00		0.00
PCRA	Program Cost Report Allocations			18,704,454.85		18,704,454.85
	Total Indirect Costs and PCR Allocations	0.00	0.00	18,776,737.60	0.00	18,776,737.60
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>83,136,608.38</b>	<b>0.00</b>	<b>83,136,608.38</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>						
1000-1999	Certificated Salaries			27,424,047.28		27,424,047.28
2000-2999	Classified Salaries			11,507,910.24		11,507,910.24
3000-3999	Employee Benefits			16,095,996.06		16,095,996.06
4000-4999	Books and Supplies			580,249.59		580,249.59
5000-5999	Services and Other Operating Expenditures			7,001,373.39		7,001,373.39
6000-6999	Capital Outlay			0.00		0.00
7130	State Special Schools			25,862.00		25,862.00
7430-7439	Debt Service			0.00		0.00
	Total Direct Costs	0.00	0.00	62,635,438.56	0.00	62,635,438.56
7310	Transfers of Indirect Costs			63,170.15		63,170.15
7350	Transfers of Indirect Costs - Interfund			0.00		0.00
PCRA	Program Cost Report Allocations			18,704,454.85		18,704,454.85
	Total Indirect Costs and PCR Allocations	0.00	0.00	18,767,625.00	0.00	18,767,625.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>81,403,063.56</b>	<b>0.00</b>	<b>81,403,063.56</b>
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>81,403,063.56</b>	<b>0.00</b>	<b>81,403,063.56</b>

**SELPA:** Modesto City Schools (ZZ)

Object Code	Description	Modesto City High (ZZ00)	Modesto City Elementary (ZZ01)	Modesto City Schools (ZZ99)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>						
1000-1999	Certificated Salaries			142,339.71		142,339.71
2000-2999	Classified Salaries			98,457.11		98,457.11
3000-3999	Employee Benefits			49,786.01		49,786.01
4000-4999	Books and Supplies			216,584.21		216,584.21
5000-5999	Services and Other Operating Expenditures			52,362.50		52,362.50
6000-6999	Capital Outlay			0.00		0.00
7130	State Special Schools			0.00		0.00
7430-7439	Debt Service			0.00		0.00
	Total Direct Costs	0.00	0.00	559,529.54	0.00	559,529.54
7310	Transfers of Indirect Costs			0.00		0.00
7350	Transfers of Indirect Costs - Interfund			0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	559,529.54	0.00	559,529.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)					0.00
8980	Contributions from Unrestricted Revenues to State Resources			38,448,986.80		38,448,986.80
	TOTAL COSTS	0.00	0.00	39,008,516.34	0.00	39,008,516.34
<b>UNDUPLICATED PUPIL COUNT</b>				4,111		4,111

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



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								4,111
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,091,235.00	0.00	1,113,885.00	385,579.00	972,338.00	24,766,113.00		28,329,150.00
2000-2999	Classified Salaries	451,201.00	0.00	0.00	17,496.00	991,130.00	10,325,552.00		11,785,379.00
3000-3999	Employee Benefits	569,311.00	0.00	348,851.00	135,950.00	823,384.00	13,751,204.00		15,628,700.00
4000-4999	Books and Supplies	68,200.00	0.00	1,000.00	0.00	8,700.00	427,677.00		505,577.00
5000-5999	Services and Other Operating Expenditures	5,602,470.00	0.00	17,996.00	22,270.00	3,530.00	4,886,647.00		10,532,913.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	120,000.00	0.00	0.00	0.00	0.00	0.00		120,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,902,417.00	0.00	1,481,732.00	561,295.00	2,799,082.00	54,157,193.00	0.00	66,901,719.00
7310	Transfers of Indirect Costs	126,886.00	0.00	0.00	0.00	6,106.00	950.00		133,942.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	126,886.00	0.00	0.00	0.00	6,106.00	950.00	0.00	133,942.00
	TOTAL COSTS	8,029,303.00	0.00	1,481,732.00	561,295.00	2,805,188.00	54,158,143.00	0.00	67,035,661.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,091,235.00	0.00	1,113,885.00	385,579.00	972,338.00	24,753,496.00		28,316,533.00
2000-2999	Classified Salaries	451,201.00	0.00	0.00	17,496.00	930,742.00	10,325,552.00		11,724,991.00
3000-3999	Employee Benefits	569,311.00	0.00	348,851.00	135,950.00	786,309.00	13,748,471.00		15,588,892.00
4000-4999	Books and Supplies	68,200.00	0.00	1,000.00	0.00	8,700.00	427,677.00		505,577.00
5000-5999	Services and Other Operating Expenditures	3,769,944.00	0.00	17,996.00	22,270.00	1,050.00	4,585,300.00		8,396,560.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	120,000.00	0.00	0.00	0.00	0.00	0.00		120,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,069,891.00	0.00	1,481,732.00	561,295.00	2,699,139.00	53,840,496.00	0.00	64,652,553.00
7310	Transfers of Indirect Costs	107,359.00	0.00	0.00	0.00	0.00	0.00		107,359.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	107,359.00	0.00	0.00	0.00	0.00	0.00	0.00	107,359.00
	TOTAL BEFORE OBJECT 8980	6,177,250.00	0.00	1,481,732.00	561,295.00	2,699,139.00	53,840,496.00	0.00	64,759,912.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								64,759,912.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	5,462.00	0.00	57,548.00	1,696.00	2,555.00	101,483.00		168,744.00	
2000-2999	Classified Salaries	1,698.00	0.00	0.00	0.00	1,723.00	102,011.00		105,432.00	
3000-3999	Employee Benefits	1,578.00	0.00	15,101.00	333.00	1,033.00	57,709.00		75,754.00	
4000-4999	Books and Supplies	25,000.00	0.00	0.00	0.00	0.00	27,877.00		52,877.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	500.00	0.00	0.00	80,250.00		80,750.00	
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	33,738.00	0.00	73,149.00	2,029.00	5,311.00	369,330.00	0.00	483,557.00	
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	33,738.00	0.00	73,149.00	2,029.00	5,311.00	369,330.00	0.00	483,557.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
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)									42,668,591.00
	TOTAL COSTS									43,152,148.00

\* 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>									4,111
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,013,740.69	0.00	1,011,873.57	377,691.62	882,576.09	5,260,480.49	18,879,960.07		27,426,322.53
2000-2999	Classified Salaries	391,373.76	0.00	0.00	17,157.07	927,506.16	6,227,345.28	3,987,130.59		11,550,512.86
3000-3999	Employee Benefits	551,727.69	0.00	353,926.63	149,278.90	801,063.34	5,365,700.20	8,902,201.13		16,123,897.89
4000-4999	Books and Supplies	21,636.87	0.00	510.15	3,182.95	11,468.81	143,024.05	421,119.21		600,942.04
5000-5999	Services and Other Operating Expenditures	4,347,169.75	0.00	14,273.49	28,146.34	1,819.12	3,968,575.97	272,348.79		8,632,333.46
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,862.00	0.00	0.00	0.00	0.00	0.00	0.00		25,862.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	6,351,510.76	0.00	1,380,583.84	575,456.88	2,624,433.52	20,965,125.99	32,462,759.79	0.00	64,359,870.78
7310	Transfers of Indirect Costs	67,816.89	0.00	0.00	0.00	4,465.86	0.00	0.00		72,282.75
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)	18,704,454.85								18,704,454.85
	Total Indirect Costs	67,816.89	0.00	0.00	0.00	4,465.86	0.00	0.00	0.00	72,282.75
	TOTAL COSTS	6,419,327.65	0.00	1,380,583.84	575,456.88	2,628,899.38	20,965,125.99	32,462,759.79	0.00	64,432,153.53
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,275.25		2,275.25
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	40,205.89	72.50	2,324.23		42,602.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	26,238.01	6.85	1,656.97		27,901.83
4000-4999	Books and Supplies	2,043.15	0.00	0.00	0.00	11,307.00	0.00	7,342.30		20,692.45
5000-5999	Services and Other Operating Expenditures	1,292,180.55	0.00	7,668.74	23.00	1,819.12	178,728.78	150,539.88		1,630,960.07
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	1,294,223.70	0.00	7,668.74	23.00	79,570.02	178,808.13	164,138.63	0.00	1,724,432.22
7310	Transfers of Indirect Costs	4,646.74	0.00	0.00	0.00	4,465.86	0.00	0.00		9,112.60
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	4,646.74	0.00	0.00	0.00	4,465.86	0.00	0.00	0.00	9,112.60
	TOTAL BEFORE OBJECT 8980	1,298,870.44	0.00	7,668.74	23.00	84,035.88	178,808.13	164,138.63	0.00	1,733,544.82
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									1,733,544.82

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	1,013,740.69	0.00	1,011,873.57	377,691.62	882,576.09	5,260,480.49	18,877,684.82		27,424,047.28
2000-2999	Classified Salaries	391,373.76	0.00	0.00	17,157.07	887,300.27	6,227,272.78	3,984,806.36		11,507,910.24
3000-3999	Employee Benefits	551,727.69	0.00	353,926.63	149,278.90	774,825.33	5,365,693.35	8,900,544.16		16,095,996.06
4000-4999	Books and Supplies	19,593.72	0.00	510.15	3,182.95	161.81	143,024.05	413,776.91		580,249.59
5000-5999	Services and Other Operating Expenditures	3,054,989.20	0.00	6,604.75	28,123.34	0.00	3,789,847.19	121,808.91		7,001,373.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	25,862.00	0.00	0.00	0.00	0.00	0.00	0.00		25,862.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,057,287.06	0.00	1,372,915.10	575,433.88	2,544,863.50	20,786,317.86	32,298,621.16	0.00	62,635,438.56
7310	Transfers of Indirect Costs	63,170.15	0.00	0.00	0.00	0.00	0.00	0.00		63,170.15
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)	18,704,454.85								18,704,454.85
	Total Indirect Costs	63,170.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,170.15
	TOTAL BEFORE OBJECT 8980	5,120,457.21	0.00	1,372,915.10	575,433.88	2,544,863.50	20,786,317.86	32,298,621.16	0.00	62,698,608.71
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									62,698,608.71
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	4,200.58	0.00	56,811.43	1,304.16	1,963.98	15,480.99	62,578.57		142,339.71
2000-2999	Classified Salaries	1,305.28	0.00	0.00	0.00	1,324.16	58,200.77	37,626.90		98,457.11
3000-3999	Employee Benefits	259.84	0.00	12,025.04	41.44	188.91	31,248.56	6,022.22		49,786.01
4000-4999	Books and Supplies	2,206.91	0.00	416.59	0.00	161.81	20,642.26	193,156.64		216,584.21
5000-5999	Services and Other Operating Expenditures	261.66	0.00	0.00	0.00	0.00	1,592.69	50,508.15		52,362.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,234.27	0.00	69,253.06	1,345.60	3,638.86	127,165.27	349,892.48	0.00	559,529.54
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	8,234.27	0.00	69,253.06	1,345.60	3,638.86	127,165.27	349,892.48	0.00	559,529.54
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
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)									38,448,986.80
	TOTAL COSTS									39,008,516.34

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

**SELPA:** Modesto City Schools (ZZ)

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:** Modesto City Schools (ZZ)

**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:** Modesto City Schools (ZZ)

**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 FY 2019-20</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	67,035,661.00		
b. Less: Expenditures paid from federal sources	2,275,749.00		
c. Expenditures paid from state and local sources	64,759,912.00	64,432,153.53	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		64,432,153.53	
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	64,759,912.00	64,432,153.53	327,758.47

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 FY 2019-20</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	67,035,661.00		
b. Less: Expenditures paid from federal sources	2,275,749.00		
c. Expenditures paid from state and local sources	64,759,912.00	64,432,153.53	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		64,432,153.53	
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	64,759,912.00	64,432,153.53	
d. Special education unduplicated pupil count	4111	4111	
e. Per capita state and local expenditures (A2c/A2d)	15,752.84	15,673.11	79.73

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:** Modesto City Schools (ZZ)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Budget FY 2020-21	Comparison Year FY 2019-20	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	43,152,148.00	39,008,516.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		39,008,516.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>43,152,148.00</u>	<u>39,008,516.34</u>	<u>4,143,631.66</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 FY 2019-20	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	43,152,148.00	39,008,516.34	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		39,008,516.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>43,152,148.00</u>	<u>39,008,516.34</u>	
b. Special education unduplicated pupil count	<u>4,111</u>	<u>4,111</u>	
c. Per capita local expenditures (B2a/B2b)	<u>10,496.75</u>	<u>9,488.81</u>	<u>1,007.94</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.

Michelle Price  
Contact Name

(209) 574-4896  
Telephone Number

Senior Director, Financial Services  
Title

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Email Address



SELPA: Modesto City Schools (ZZ)

Object Code	Description	Modesto City High (ZZ00)	Modesto City Elementary (ZZ01)	Modesto City Schools (ZZ99)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>						
1000-1999	Certificated Salaries			28,329,150.00		28,329,150.00
2000-2999	Classified Salaries			11,785,379.00		11,785,379.00
3000-3999	Employee Benefits			15,628,700.00		15,628,700.00
4000-4999	Books and Supplies			505,577.00		505,577.00
5000-5999	Services and Other Operating Expenditures			10,532,913.00		10,532,913.00
6000-6999	Capital Outlay			0.00		0.00
7130	State Special Schools			120,000.00		120,000.00
7430-7439	Debt Service			0.00		0.00
	Total Direct Costs	0.00	0.00	66,901,719.00	0.00	66,901,719.00
7310	Transfers of Indirect Costs			133,942.00		133,942.00
7350	Transfers of Indirect Costs - Interfund			0.00		0.00
	Total Indirect Costs	0.00	0.00	133,942.00	0.00	133,942.00
	TOTAL COSTS	0.00	0.00	67,035,661.00	0.00	67,035,661.00
<b>BUDGET - State and Local Sources</b>						
1000-1999	Certificated Salaries			28,316,533.00		28,316,533.00
2000-2999	Classified Salaries			11,724,991.00		11,724,991.00
3000-3999	Employee Benefits			15,588,892.00		15,588,892.00
4000-4999	Books and Supplies			505,577.00		505,577.00
5000-5999	Services and Other Operating Expenditures			8,396,560.00		8,396,560.00
6000-6999	Capital Outlay			0.00		0.00
7130	State Special Schools			120,000.00		120,000.00
7430-7439	Debt Service			0.00		0.00
	Total Direct Costs	0.00	0.00	64,652,553.00	0.00	64,652,553.00
7310	Transfers of Indirect Costs			107,359.00		107,359.00
7350	Transfers of Indirect Costs - Interfund			0.00		0.00
	Total Indirect Costs	0.00	0.00	107,359.00	0.00	107,359.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	64,759,912.00	0.00	64,759,912.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00		0.00
	TOTAL COSTS	0.00	0.00	64,759,912.00	0.00	64,759,912.00

SELPA: Modesto City Schools (ZZ)

Object Code	Description	Modesto City High (ZZ00)	Modesto City Elementary (ZZ01)	Modesto City Schools (ZZ99)	Adjustments*	Total
<b>BUDGET - Local Sources</b>						
1000-1999	Certificated Salaries			168,744.00		168,744.00
2000-2999	Classified Salaries			105,432.00		105,432.00
3000-3999	Employee Benefits			75,754.00		75,754.00
4000-4999	Books and Supplies			52,877.00		52,877.00
5000-5999	Services and Other Operating Expenditures			80,750.00		80,750.00
6000-6999	Capital Outlay			0.00		0.00
7130	State Special Schools			0.00		0.00
7430-7439	Debt Service			0.00		0.00
	Total Direct Costs	0.00	0.00	483,557.00	0.00	483,557.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	483,557.00	0.00	483,557.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			42,668,591.00		42,668,591.00
	TOTAL COSTS	0.00	0.00	43,152,148.00	0.00	43,152,148.00
<b>UNDUPLICATED PUPIL COUNT</b>						
				4,111		4,111

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



**LOCAL CONTROL  
FUNDING FORMULA  
(LCFF)**

<b>LCFF Calculator Universal Assumptions</b>						
Modesto City Elementary (71167) - 45-D:			7/17/2020			
<b>Summary of Funding</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Target Components:</b>						
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	112,329,852	109,640,167	109,640,167	107,549,303	107,549,303	107,549,303
Grade Span Adjustment	4,966,633	4,839,113	4,839,113	4,764,588	4,764,588	4,764,588
Supplemental Grant	20,637,143	20,072,797	20,038,453	19,659,423	19,659,423	19,659,423
Concentration Grant	19,336,326	18,700,190	18,614,331	18,262,239	18,262,239	18,262,239
Add-ons	1,558,828	1,558,828	1,558,828	1,558,828	1,558,828	1,558,828
<b>Total Target</b>	<b>158,828,782</b>	<b>154,811,095</b>	<b>154,690,892</b>	<b>151,794,381</b>	<b>151,794,381</b>	<b>151,794,381</b>
<b>Transition Components:</b>						
Target	\$ 158,828,782	\$ 154,811,095	\$ 154,690,892	\$ 151,794,381	\$ 151,794,381	\$ 151,794,381
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	153,770,081	150,471,074	150,471,074	147,937,362	147,937,362	147,937,362
<i>Remaining Need after Gap (informational only)</i>	-	-	-	-	-	-
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 158,828,782</b>	<b>\$ 154,811,095</b>	<b>\$ 154,690,892</b>	<b>\$ 151,794,381</b>	<b>\$ 151,794,381</b>	<b>\$ 151,794,381</b>
<b>Components of LCFF By Object Code</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 125,785,237	\$ 122,075,718	\$ 121,955,515	\$ 119,296,842	\$ 119,296,842	\$ 119,296,842
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	11,699,499	11,416,468	11,416,468	11,199,094	11,199,094	11,199,094
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	22,435,194	22,435,194	22,435,194	22,435,194	22,435,194	22,435,194
8096 - In-Lieu of Property Taxes	(1,091,148)	(1,116,285)	(1,116,285)	(1,136,749)	(1,136,749)	(1,136,749)
<i>Property Taxes net of in-lieu</i>	<i>21,344,046</i>	<i>21,318,909</i>	<i>21,318,909</i>	<i>21,298,445</i>	<i>21,298,445</i>	<i>21,298,445</i>
<b>TOTAL FUNDING</b>	<b>\$ 158,828,782</b>	<b>\$ 154,811,095</b>	<b>\$ 154,690,892</b>	<b>\$ 151,794,381</b>	<b>\$ 151,794,381</b>	<b>\$ 151,794,381</b>
<i>Basic Aid Status</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 158,828,782</b>	<b>\$ 154,811,095</b>	<b>\$ 154,690,892</b>	<b>\$ 151,794,381</b>	<b>\$ 151,794,381</b>	<b>\$ 151,794,381</b>
<b>EPA Details</b>						
% of Adjusted Revenue Limit - Annual	16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%
% of Adjusted Revenue Limit - P-2	16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%
EPA (for LCFF Calculation purposes)	\$ 11,699,499	\$ 11,416,468	\$ 11,416,468	\$ 11,199,094	\$ 11,199,094	\$ 11,199,094
<b>8012 - EPA, Current Year Receipt</b>						
(P-2 plus Current Year Accrual)	11,699,499	11,416,468	11,416,468	11,199,094	11,199,094	11,199,094
<b>8019 - EPA, Prior Year Adjustment</b>						
(P-A less Prior Year Accrual)	173,424	-	-	-	-	-
<b>Accrual (from Assumptions)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**LCFF Calculator Universal Assumptions**  
 Modesto City Elementary (71167) - 45-D: 7/17/2020

<b>Summary of Student Population</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Unduplicated Pupil Population</b>						
Enrollment	14,603	14,268	14,268	14,268	14,268	14,268
COE Enrollment	65	65	65	65	65	65
<i>Total Enrollment</i>	<i>14,668</i>	<i>14,333</i>	<i>14,333</i>	<i>14,333</i>	<i>14,333</i>	<i>14,333</i>
Unduplicated Pupil Count	12,776	12,483	12,483	12,483	12,483	12,483
COE Unduplicated Pupil Count	62	62	62	62	62	62
<i>Total Unduplicated Pupil Count</i>	<i>12,838</i>	<i>12,545</i>	<i>12,545</i>	<i>12,545</i>	<i>12,545</i>	<i>12,545</i>
Rolling %, Supplemental Grant	87.9700%	87.6700%	87.5200%	87.5200%	87.5200%	87.5200%
Rolling %, Concentration Grant	87.9700%	87.6700%	87.5200%	87.5200%	87.5200%	87.5200%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	6,200.54	6,041.34	6,041.34	5,948.30	5,948.30	5,948.30
Grades 4-6	4,925.52	4,700.49	4,700.49	4,592.12	4,592.12	4,592.12
Grades 7-8	3,237.96	3,274.70	3,274.70	3,209.23	3,209.23	3,209.23
Grades 9-12	-	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>14,364.02</b>	<b>14,016.53</b>	<b>14,016.53</b>	<b>13,749.65</b>	<b>13,749.65</b>	<b>13,749.65</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>14364.02</b>	<b>14016.53</b>	<b>14016.53</b>	<b>13749.65</b>	<b>13749.65</b>	<b>13749.65</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	6,041.34	6,041.34	5,948.30	5,948.30	5,948.30	5,948.30
Grades 4-6	4,700.49	4,700.49	4,592.12	4,592.12	4,592.12	4,592.12
Grades 7-8	3,274.70	3,274.70	3,209.23	3,209.23	3,209.23	3,209.23
Grades 9-12	-	-	-	-	-	-
<b>Total Actual ADA</b>	<b>14,016.53</b>	<b>14,016.53</b>	<b>13,749.65</b>	<b>13,749.65</b>	<b>13,749.65</b>	<b>13,749.65</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>347.49</i>	<i>-</i>	<i>266.88</i>	<i>-</i>	<i>-</i>	<i>-</i>

<b>LCAP Percentage to Increase or Improve Services</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentr	\$ 39,973,469	\$ 38,772,987	\$ 38,652,784	\$ 37,921,662	\$ 37,921,662	\$ 37,921,662
Current year Percentage to Increase or Improve Se	34.08%	33.87%	33.76%	33.76%	33.76%	33.76%

<b>LCFF Calculator Universal Assumptions</b>						
Modesto City High (71175) - 45-Day Revi:			7/17/2020			
<b>Summary of Funding</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Target Components:</b>						
COLA & Augmentation	3.26%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant	135,590,391	135,590,391	137,483,712	137,483,712	137,483,712	137,483,712
Grade Span Adjustment	3,531,833	3,531,833	3,581,149	3,581,149	3,581,149	3,581,149
Supplemental Grant	18,739,764	18,901,145	19,410,525	19,410,525	19,407,704	19,407,704
Concentration Grant	8,590,797	8,994,252	9,733,475	9,733,475	9,726,422	9,726,422
Add-ons	1,175,998	1,175,998	1,175,998	1,175,998	1,175,998	1,175,998
<b>Total Target</b>	<b>167,628,783</b>	<b>168,193,619</b>	<b>171,384,859</b>	<b>171,384,859</b>	<b>171,374,985</b>	<b>171,374,985</b>
<b>Transition Components:</b>						
Target	\$ 167,628,783	\$ 168,193,619	\$ 171,384,859	\$ 171,384,859	\$ 171,374,985	\$ 171,374,985
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	160,884,944	160,884,944	162,980,491	162,980,491	162,980,491	162,980,491
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 167,628,783</b>	<b>\$ 168,193,619</b>	<b>\$ 171,384,859</b>	<b>\$ 171,384,859</b>	<b>\$ 171,374,985</b>	<b>\$ 171,374,985</b>
<b>Components of LCFF By Object Code</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 110,009,217	\$ 110,574,053	\$ 113,524,261	\$ 113,524,261	\$ 113,514,387	\$ 113,514,387
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	14,234,299	14,234,299	14,433,060	14,433,060	14,433,060	14,433,060
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	46,694,141	46,694,141	46,694,141	46,694,141	46,694,141	46,694,141
8096 - In-Lieu of Property Taxes	(3,308,874)	(3,308,874)	(3,266,603)	(3,266,603)	(3,266,603)	(3,266,603)
<i>Property Taxes net of in-lieu</i>	<i>43,385,267</i>	<i>43,385,267</i>	<i>43,427,538</i>	<i>43,427,538</i>	<i>43,427,538</i>	<i>43,427,538</i>
<b>TOTAL FUNDING</b>	<b>\$ 167,628,783</b>	<b>\$ 168,193,619</b>	<b>\$ 171,384,859</b>	<b>\$ 171,384,859</b>	<b>\$ 171,374,985</b>	<b>\$ 171,374,985</b>
<i>Basic Aid Status</i>						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 167,628,783</b>	<b>\$ 168,193,619</b>	<b>\$ 171,384,859</b>	<b>\$ 171,384,859</b>	<b>\$ 171,374,985</b>	<b>\$ 171,374,985</b>
<b>EPA Details</b>						
% of Adjusted Revenue Limit - Annual	16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%
% of Adjusted Revenue Limit - P-2	16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%	16.08698870%
EPA (for LCFF Calculation purposes)	\$ 14,234,299	\$ 14,234,299	\$ 14,433,060	\$ 14,433,060	\$ 14,433,060	\$ 14,433,060
<b>8012 - EPA, Current Year Receipt</b>						
(P-2 plus Current Year Accrual)	14,234,299	14,234,299	14,433,060	14,433,060	14,433,060	14,433,060
<b>8019 - EPA, Prior Year Adjustment</b>						
(P-A less Prior Year Accrual)	210,460	-	-	-	-	-
<b>Accrual (from Assumptions)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**LCFF Calculator Universal Assumptions**  
 Modesto City High (71175) - 45-Day Revi: 7/17/2020

<b>Summary of Student Population</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Unduplicated Pupil Population</b>						
Enrollment	15,160	15,160	15,294	15,294	15,294	15,294
COE Enrollment	297	297	297	297	297	297
<i>Total Enrollment</i>	<i>15,457</i>	<i>15,457</i>	<i>15,591</i>	<i>15,591</i>	<i>15,591</i>	<i>15,591</i>
Unduplicated Pupil Count	10,382	10,382	10,474	10,474	10,474	10,474
COE Unduplicated Pupil Count	252	252	252	252	252	252
<i>Total Unduplicated Pupil Count</i>	<i>10,634</i>	<i>10,634</i>	<i>10,726</i>	<i>10,726</i>	<i>10,726</i>	<i>10,726</i>
Rolling %, Supplemental Grant	67.3500%	67.9300%	68.8000%	68.8000%	68.7900%	68.7900%
Rolling %, Concentration Grant	67.3500%	67.9300%	68.8000%	68.8000%	68.7900%	68.7900%
<b>FUNDED ADA</b>						
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	14,534.29	14,534.29	14,737.24	14,737.24	14,737.24	14,737.24
<b>Total Adjusted Base Grant ADA</b>	<b>14,534.29</b>	<b>14,534.29</b>	<b>14,737.24</b>	<b>14,737.24</b>	<b>14,737.24</b>	<b>14,737.24</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>14534.29</b>	<b>14534.29</b>	<b>14737.24</b>	<b>14737.24</b>	<b>14737.24</b>	<b>14737.24</b>
<b>ACTUAL ADA (Current Year Only)</b>						
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	14,534.29	14,534.29	14,737.24	14,737.24	14,737.24	14,737.24
<b>Total Actual ADA</b>	<b>14,534.29</b>	<b>14,534.29</b>	<b>14,737.24</b>	<b>14,737.24</b>	<b>14,737.24</b>	<b>14,737.24</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

<b>LCAP Percentage to Increase or Improve Services</b>						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentr	27,330,561 \$	27,895,397 \$	29,144,000 \$	29,144,000 \$	29,134,126 \$	29,134,126
Current year Percentage to Increase or Improve Se	19.65%	20.05%	20.66%	20.66%	20.65%	20.65%