# Los Banos Unified School District

# ADOPTED BUDGET

## 2020-2021

LOS BANOS UNIFIED SCHOOL DISTRICT

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Memo

To: Board of Trustees

Date: June 11, 2020

RE: 2020-21 Adopted Budget

Attached is 2020-21 proposed Adopted Budget for your review. It is based on information that includes the Governor's May Revise and reflects our best estimates as of 05/28/2020. As is our practice, the adopted budget represents a conservative budgeting approach in both revenues and expenditures. The 2020-21 Adopted Budget contains a **Qualified Certification** indicating that, based upon current projections, the District will be able to meet 2020-21 & 2021-22 financial obligations, but is unable to meet 2022-23 financial obligations.

## ECONOMIC OUTLOOK

The Governor in his May Revision takes action to bring expenditures in line with available funding, using reserves to soften the blow. He is implementing a 10% cut to K-12 and higher education, child care and other state programs. Recognizing a statutory COLA that flows into LCFF, he has applied the 10% reduction, which will net a 7.92% decline in the LCFF base grant amount. The May Revision proposes $4.4 billion in funding to LEAs to mitigate inequitable learning affected by the COVID-19 pandemic.

## REVENUES

The single most significant factor for determining school district revenue is the calculation of student attendance and now with the Local Control Funding Formula, or LCFF, followed closely by student demographics. The projected CBEDS enrollment for budget development is based on information we gather in April 2020, for budget development.

The Governor's May Revise indicated that our Local Control Funding Formula (LCFF) projection will decrease our Statuary COLA by 2.31% and our Base Grant COLA will decrease by 7.92%; 77.22% Unduplicated Count, i.e. Free and Reduced Lunch, English Learners and Foster Youth. These factors resulted in a decrease of our LCFF funding by $13,065,771.

Local taxes are projected to remain unchanged in the amount of $13,617,726.

Federal Revenues are unchanged, or lower if known, and updated when Federal Entitlement notification are received.

Other State revenues are estimated using current year entitlement.

Special Education funding is allocated at the SELPA level and is based on current year entitlements. We will adjust these amounts when notified by the SELPA.

Local Revenues have been projected based on the most current information available.

All revenues are adjusted continuously, summarily reported monthly, and will be comprehensively reported again at 2020-21 First Interim.

## EXPENDITURES

The majority of our expenditures are to pay the salaries and benefits for our employees. Approximately 85% of the District's General Fund budget are the cost for the District Employees. Step & Column raises have been incorporated. Health & Welfare plan and pension cost have been included.

California Lottery funds projected amount per ADA are $153 for unrestricted and for restricted $54.

Further details regarding expenditures are outlined in the Budget Assumptions.

## BEGINNING BALANCE

The projected Beginning Fund Balance for July 1, 2020 is $25,610,385 is from the 06/02/2020 Working Budget.

## PROJECTED ENDING BALANCE/RESERVES

The projected Ending Fund Balance for June 30, 2021 is $17,163,610.

## COMPONENTS OF THE ENDING BALANCE

**Non-spendable:**

- Revolving Cash $30,090
- Restricted $4
- Deposits and Prepaid Expenditures

**Assigned:**

- Payroll Reserve of $13,070,621

**Reserve for Economic Uncertainties:**

- The Reserve amount for our District is 3% which is $4,062,895.

The remaining fund balance are assigned and the change to their amounts, are outlined in the General Fund Summaries.

## RESERVES/RESERVE CAP

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. Prudent reserves afford districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force district to react quickly, often causing significant disruption to student programs and employees.

Districts are advised to manage and maintain prudent reserve regardless of the reserve cap language included in Education Code (EC) Section 41227.01.

## MULTI-YEAR PROJECTION

MYPs are projections, not forecasts or predictions. Projections are the mathematical result of today's decisions, based on a given set of assumptions, and are expected to change as the assumptions change. Forecasts are predictions of the future – they have a higher implied reliability factor than projections.

In order to project the budget, a series of assumptions about District conditions must be determined. These assumptions are then inserted into State and District formulas in order to determine this year's, and future year's, budgets. We have taken very careful consideration in determining the assumptions used in the multiyear projections.

See the MYP binder section for the listing of assumptions.

## CASH FLOW

The General Fund cash flow projection has a positive balance through June 30, 2021.

## OTHER OPERATING FUNDS

Child Development Fund 12: Projected using current revenue and staffing estimates.

Cafeteria Fund 13: Projected using current revenue and staffing estimates.

## FACILITIES FUNDS

Bond Fund 21: These funds are being spent to complete Grasslands Elementary School. Expected completion date to be July 2020.

Developer Fees Fund 25: Projected using current revenue estimates.

State School Building Fund 35: No change.

Reserve for Capital Outlay Fund 40: Project using fund balance for expenditures.

2012 COPs (MSE) Fund 25: Payment for 2019-20 school year has been made for 937,412.

2015 COPs (Creekside JH) Fund 01: Payment for 2019-20 school year has been made for $757,744.

Mitigation Fees Fund 49: Projected using current estimates.

Bond Redemption Fund 51: This is the Fund operated by Merced County to collect and store our property taxes, and to record the GO Bond payments.

## ACTION REQUESTED

1. It is recommended that the Board approve the Adopted Budget for 2020-21 in the public hearing on June 11, 2020.

| Los Banos Unified School District<br>2020-21 Proposed Budget Calendar | |
|---|---|
| | |
| ***Phase I*** | |
| Thursday, January 9, 2020 | Board Approves Budget Calendar |
| Thursday, January 9, 2020 | Board Approved Audit Report 2018-19 |
| Wednesday, January 15, 2020 | Governor's January Budged Issued |
| Thursday, February 13, 2020 | Board Reviews Budget Guidelines and Assumptions |
| ***Phase II*** | |
| Thursday, March 12, 2020 | 2nd Interim Report |
| April, 2020 | Enrollment Projections Updated |
| May, 2020 | Governor's May Revise Budget Issued |
| Monday, June 8, 2020 | Public Inspection of Proposed Budget & COVID-19 Operations Report |
| Thursday, June 11, 2020 | Board Adopts 2020-21 Budget |
| ***Phase III*** | |
| July, 2020 | Update District revenues when State Adopts Budget |
| 45 Days after State Budget | Board Adopts Revised Budget based on final State Budget, as needed |
| Thursday, September 10, 2020 | Review 2019-20 Unaudited Actuals and 2019-20- Beginning Fund Balance |
| September, 2019 | Update Beginning Fund Balances |
| ***Phase IV*** | |
| Thursday, December 10, 2020 | 1st Interim Report, Special Board Meeting |
| March, 2021 | 2nd Interim Report |
| September, 2021 | Review 2020-21 Unaudited Acutals and Ending Fund Balances |
| January, 2022 | Board Finance Committee Reviews Audit |
| January, 2022 | Board Approved Audit |

# Los Banos Unified School District
# 2020-21

# Budget Guidelines

1. The budget shall support the goals of the Board of Trustees.

2. A Budget Calendar shall be developed and used as a Planning Guide.

3. Budget Assumptions shall be developed, reviewed and updated on a regular basis. Separate assumptions shall be delineated for each key budget variable:

    - Enrollment
    - Average Daily Attendance
    - Beginning Balance
    - State Budget
    - Revenue
    - Expenditures
    - Transfers
    - Debt
    - Ending Balance
    - Reserves

4. Funds shall be made available in the budget to provide health benefits in accordance with collective bargaining commitments.

5. The minimum General Fund Reserve for Economic Uncertainty of 3% shall be maintained in accordance with state statute.

6. General Fund Categorical and Grant programs, with the exceptions of Special Education, CTE, ROP and After School Education and Safety, shall be self-supporting. Any general fund contributions that exist will be thoroughly reviewed in order to minimize such contributions.

7. General Fund Contributions shall be contained at or below the prior year levels whenever possible. Identified savings shall be used to reduce the Contribution whenever possible.

8. The maximum allowed indirect charges shall be consistently applied to all applicable programs.

9. Restricted program year-end balances shall be carried forward in accordance with the terms and conditions of the grantor.

10. Provision shall be made to preserve the use and value of existing facilities and equipment through capital improvements and preventative maintenance. The State is requiring compliance with the State School Building Program requirement to expend 3% of our general fund on routine repair and maintenance. The District will continue to apply for all ancillary maintenance funds in order to plan and execute an effective maintenance program for all facilities.

11. When a new goal, project, or program is recommended for authorization, competing interests shall be identified. The impact on current facilities shall also be identified.

12. One-time funding allocations or resources shall not be used for on-going expenditures. Exceptions must be reviewed by the Superintendent.

13. Detailed budget information shall be available for summarization by school site, type of expenditure and program area to allow for ready comparison among these areas and with previous years.

14. Detailed budget information shall be available for the associated salary costs, employee benefit costs and position allocations within each site, department or program area.

15. The budget document shall include financial data from at least two previous years as well as projected current budget data.

16. The budget document shall include a two-year projection beyond the budget year for a total of three years.

17. All funds of the District, such as Child Development, Cafeteria, and Building and Facility funds shall be included in the budget document.

18. Budget information shall be presented to the Board of Trustees for information, review and/or approval at the following times:

    - Preliminary Budget (Spring)
    - Final Budget (prior to July 1)
    - Final Budget Update (within 45 days of the state budget adoption)
    - 1st Interim Report (within 45 days following October 31)
    - 2nd Interim Report (within 45 days following January 31)

20. Budget and Financial Reports for the General Fund of the District shall be presented to the Board of Trustees monthly.

21. Carry forward appropriations from the prior year shall be presented to the Board of Trustees for review with the 1st Interim Report.

22. Long-Term Debt Obligations of the District shall be reviewed annually with the adopted budget.

23. The Other Post-Employment Benefit (OPEB, or retiree health benefits) trust statements shall be provided to the Board of Trustees quarterly.

24. A 'User Friendly Budget' Document shall be developed and presented to the staff and to the community. This document shall contain budget and fiscal data in clear, understandable language for the public to understand.

# Los Banos Unified School District
# 2020-21

# Budget Assumptions

Budget Assumptions are a critical component of comprehensive budget development and are updated annually. Budget assumption updates and revisions are presented to the Board of Trustees in writing each year.

The Budget Guidelines state that separate budget assumptions will be made for each of the following key variables:

- Enrollment
- Average Daily Attendance
- Beginning Balance
- State Deficit
- Revenue
- Expenditures
- Transfers
- Debt
- Ending Balance
- Reserves

**Enrollment and Student Demographic Data** - Based upon projections in January, and updated during the Spring, these estimates are analyzed and become the basis of budget and staff planning for the budget year. Enrollment data is projected for general education, alternative education, and special education. Projected student enrollment data is replaced by actual student enrollment data as the year progresses and actual enrollment status is included with the 1st and 2nd Interim Reports. Monthly K-12 enrollment reports are provided to the Board of Trustees. The 20-21 enrollment is projected to be 11,129: 10,977 for LBUSD enrollment; 152 for MCOE.

**Average Daily Attendance (ADA)** - General Fund ADA, based upon the enrollment projection, is established in early Spring and updated in June when revised enrollment projections are reviewed. ADA updates are also incorporated into 1st and 2nd Interim Reports to the Board of Trustees. A two-year average of the ratio between fall CBEDS enrollment and Second Period (P-2) ADA is the basis used to derive the estimated P-2 ADA, unless declining enrollment exists when more weight will be given to the most

current data. If the current year estimated ADA is lower than the prior year, the prior year ADA will be used. The 20-21 ADA is projected to be 10,640.27: 10,490.48 LBUSD ADA + 149.79 MCOE.

**Beginning Balance** - Based upon the most current Working Budget. Audit adjustments, if any, are to be included as soon as known. At a minimum, these dates shall be:

- September Board Meeting. A final update of unaudited beginning balance.
- December Board Meeting: 1st Interim Report, update of projected ending balance.
- February Board Meeting. Report audit adjustments, if any, to beginning balance.
- March Board Meeting. 2nd Interim Report, update of projected ending balance.

**Revenue Factors**

**ADA –** Projected to have **no change** based on 2019-20 P2

**Local Control Funding Formula (LCFF)** – We are projecting a **$13 million funding decrease** in 20-21 with a 0% **COLA** and **Unduplicated Pupil Percentage of 77.22%.**

**Federal Revenues** – We are projecting **flat federal funding** rates for 20-21

**State Categorical Programs** – We are projecting flat funding for categorical programs that remain outside of LCFF, until we receive an update final signed state budget.

**Special Education Program** – Funding is allocated at the SELPA level and is based upon flat federal funding. These amounts will be adjusted when updated by the SELPA.

**New State Funded Programs** – New State programs will be budgeted when an award notification is received.

**Lottery** – Lottery rates for unrestricted/restricted combine are projected to be **$207/ADA**.

**Mandated Cost** – The District current is not expected to receive the Mandated Cost Block Grant, unless changes happen in the final signed state budget.

**Local Revenues** are estimated at current year levels and updated when award notifications are received. Donations are budgeted when received.

**Interest on Funds on Deposit in County Treasury** - Based upon current estima
**Tax and Revenue Anticipation Note (TRAN)** – The District will analyze the cash flow for FY 20-21, and determine if a TRAN will be needed.

**Expenditure Factors**

**Salary Factors** – The District will budget positions authorized by the Board of Trustees. Salary placement will be per current contractual agreements for certificated and classified bargaining unit members. Management, Supervisory, and Confidential salaries are based upon approved salary schedules and individual employment contract terms and conditions. Annual step and column increases are included for all staff that qualify. Vacant positions are estimated at an expected cost. Substitute Teacher, Classified Substitute and Extra Time costs will be budgeted based on current projections.

**Overall salary schedules include a 0% raise.**

**Work Calendars –**

- 180 instructional days.
- LBTA – 184 work days.
- CSEA – varies.
- Unrepresented – varies.

**Certificated Employees - School Site Personnel** - Based upon enrollment projections and employee bargaining unit contract. Sites will be staffed per formula for teachers, counselors, nurses, and administration for regular and alternative education programs.

**Certificated Employees – District Office Personnel** - Vacancies will be replaced to meet identified needs.

**Classified Employees - School Site Personnel** – Vacancies will be replaced to meet identified needs.

**Classified Employees - District Office Personnel** - Vacancies will be replaced to meet identified needs.

**Employee Benefits** - Statutory benefits are updated for current projections.

- STRS employer rate **decreased from 17.10% to 16.15%**.
- PERS employer rate **increases from 19.721% to 20.70%**.
- Social Security rate at **6.20%**
- Medicare rate at **1.45%**
- SUI rate at **0.05%**
- Workers Comp rate **changed to 1.55%**
- OPEB Cost is **fully funded** as calculated in the latest actuarial valuation.

**Health Benefits** - Based upon bargaining unit contract language. These benefits include medical, prescription, dental, vision and life insurance. The District H&W cost is projected to **increase by about 5%.**

**School Site Supply Allocations** – General fund support for the music program is **unchanged**.

General fund allocations are made to each comprehensive high school for Athletics Supplies and Transportation, and are **increased** from $140,000 to $150,000, respectively. The junior high schools are each allocated $60,000 a year. These funds are not available for transfer to other expenditure areas or carryover to next fiscal year.

A separate allocation is provided for all special education ADA to purchase supplies and materials.

**Lottery** funds will be allocated utilizing Spring 19-20 P2 at the following rates: Unrestricted Lottery $153 per ADA and Restricted Lottery $54 per ADA

At least 25% of lottery funds must be expended for instructional materials, including technology based materials. Using lottery funds, sites are responsible for providing instructional materials/supplies, classroom supplies, equipment, field trips, rentals and repairs, school office and custodial supplies, travel and conference costs, cell phones other than the emergency cell phones, copiers, postage, services and other discretionary operating costs. Lottery funds may not be used for facilities.

**Centralized Service Allocations for Unrestricted General Fund purposes** – The District participates in the State School Building program and is required to keep its facilities in good repair. The Routine Restricted Maintenance program currently meets these requirements.

**Other Expenditure Parameters for Centralized Services** - Based upon the following assumptions:

- **Property, Casualty, Liability Insurance:** Based on current projections
- **Utilities:** Based on current projections
- **Legal Fees:** Based on current projections

**Other Cost Factors:**

- **Non-Public School Placements** – We will budget at current year levels. These funds are not available for transfer to other Special Education expenditure areas.
- **Excess Payments to County Office for Special Education Program and Transportation** – Estimated **changed** to $357,490. We will revise as additional information is available. These funds are not available for transfer to other Special Education expenditure areas.

**Capital Outlay for Unrestricted General Fund purposes** – Based upon current needs and available funding.

**Transfers** - Based on the following parameters:

- **Direct and indirect support cost rate** – Indirect costs has increased from **5.91% to 7.95%**; to be applied to all eligible programs of the District, except where lower rates are specified by program.

- **Cafeteria**– Will be charged the maximum allowable indirect cost rate of 5.00%.

- **Child Development-** Will be charged the maximum allowable indirect cost rate of 7.95%

- **Adult Education**- Will be charged the maximum allowable indirect cost rate of 5.00%

- **After School Education & Safety (ASES)**- Will be charged the maximum allowable indirect cost rate of 5.00%

**Debt Service** - Based upon existing District commitments.

**Ending Balance** - based upon the concept that adequate ending fund balances shall be provided to enable the District to maintain reserves as indicated in the reserve section of Budget Assumptions.

**General Fund Reserves** - based upon the following parameters:

- **Non-Spendable** - Revolving Cash, Deposits and Prepaid Expenditures.

- **Assigned** – General Fund Ending Balance assigned for specific purposes

- **Unassigned - 3%** Statutory Reserve for Economic Uncertainty

# Los Banos Unified School District
## 2020-21 Site Allocations

| Location | Site # | Estimated Annual ADA | | Rate | | Allocation |
|---|---|---|---|---|---|---|
| Charleston Elementary | 010 | 403 | $ | 109 | $ | 43,927 |
| Henry Miller Elementary | 020 | 711 | $ | 109 | $ | 77,499 |
| Los Banos Elementary | 030 | 414 | $ | 109 | $ | 45,126 |
| R.M. Miano Elementary | 040 | 712 | $ | 109 | $ | 77,608 |
| Volta Elementary | 050 | 438 | $ | 109 | $ | 47,742 |
| Lorena Falasco Elementary | 060 | 827 | $ | 109 | $ | 90,143 |
| Mercey Springs Elementary | 070 | 630 | $ | 109 | $ | 68,670 |
| Transitional Kindergarten | 080 | 133 | $ | 109 | $ | 14,497 |
| Grasslands Elementary | 090 | 696 | $ | 109 | $ | 75,864 |
| Westside Union Elementary | 150 | 578 | $ | 109 | $ | 63,002 |
| Los Banos Junior High | 160 | 1006 | $ | 109 | $ | 109,654 |
| Creekside Junior High | 170 | 881 | $ | 109 | $ | 96,029 |
| Los Banos High School | 270 | 1441 | $ | 109 | $ | 157,069 |
| Pacheco High School | 280 | 1695 | $ | 109 | $ | 184,755 |
| San Luis High School (Continuation) | 290 | 80 | $ | 109 | $ | 8,720 |
| Crossroads | 295 | 101 | $ | 109 | $ | 11,009 |
| | | | | | $ | 1,171,314 |

(1) Music Program (in additional to Lottery): LBHS & CJH $13,000; LBHS & PHS $19,000. These funds do not allow carry-over or cannot be transffered to another program.

(2) In addition to Lottery, the Junior High Schools are each allocated $60,000 for their athletic program. The comprehensive High Schools are each allocated $150,000 for Athletic Supplies, Transportation, and Rentals. These funds do not allow carry-over or cannot be transffered to another program.

At least 25% of Lottery funds must be expended for instructional materials, including technology based materials. Using Lottery funds, sites are responsible for providing instructional materials/supplies, classroom supplies, equipment, field trips, rentals and repairs, school office and custodial supplies, travel and conference costs, cell phones other than the emergency cell phones, copier maintenance, postage, services and other discretionary operating cost. Lottery funds may not be used for acquisition of real property, constructional of facilities, financing of research, or other non instructional purposes (GC Section 8880.5(m)).

**** This is subject to change as more information becomes available. Final change will be adjusted by First Interim.***

# Los Banos Unified School District
## 2020-21 Adopted Budget – Multiyear Projections Assumptions

2020-21:

1. 10,977 District Enrollment (Decline 107)
2. -2.31% LCFF Statutory COLA
3. -7.92% LCFF Base Grant COLA
4. 77.22% LCFF Unduplicated Pupil Percentage
5. $13 million LCFF funding decrease from Second Interim
6. 1 Administrator staff previously budgeted in Adopted Budget for Grasslands
7. 8 Classified staff previously budgeted in Adopted Budget for Grasslands
8. Step and Column salary increases included
9. 0% general increase to salary schedules
10. 4.94% H&W increase
11. $510,000 STRS employer contribution decreased from 17.10% to 16.15%
12. $198,000 PERS employer contribution increase from 19.721% to 20.700%
13. $500,000 Golden Handshake for PERS employees
14. Includes 2012 & 2015 COP payment of $1.6 million
15. $1 million in maintenance improvements budget per State Requirement
16. $0 for Facilities projects

2021-22:

1. 10,977 District Enrollment (No Growth)
2. -12.178% LCFF Base Grant COLA
3. 76.03% LCFF Unduplicated Pupil Percentage
4. $705,039 LCFF funding decrease from 2020-21
5. Projecting no hiring in this fiscal year
6. Step and Column salary increases
7. 0% general increase to salary schedules
8. 4.94% H&W increase
9. $581,000 STRS employer contribution rate decrease from 16.15% to 16.02%
10. $438,000 PERS employer contribution rate increase from 20.700% to 22.840%
11. $500,000 Golden Handshake for PERS employees
12. Includes 2012 & 2015 COP payment of $1.6 million
13. $1 million in maintenance improvements budget per State Requirement
14. $0 for facilities projects

2022-23:

1. 10,977 District Enrollment (No Growth)
2. -14.9505% LCFF Base Grant COLA
3. 76.28% LCFF Unduplicated Pupil Percentage
4. $147,000 LCFF funding increase from 2021-22
5. Projecting no hiring in this fiscal year
6. Step and Column salary increases
7. 0% general increase to salary schedules
8. 4.94% H&W increase
9. $563,000 STRS employer contribution rate increase from 16.02% to 18.10%
10. $551,000 PERS employer contribution rate increase from 22.84% to 25.50%
11. $500,000 Golden Handshake for PERS employees
12. Includes 2012 & 2015 COP payment of $1.6 million
13. $1 million in maintenance improvements budget per State Requirement
14. $0 for facilities projects

**LOS BANOS UNIFIED SCHOOL DISTRICT**
**20-21 PROPOSED BUDGET - GENERAL FUND UNRESTRICTED**
**June 11, 2020**

| | Prior Year Actuals 2018-19 | Proposed Budget 2019-20 | Second Interim 2019-20 | Proposed Budget 2020-21 | Difference |
|---|---|---|---|---|---|
| Average Daily Attendance | 10,472 | 10,654 | 10,472 | 10,490 | 18 |
| Revenue | | | | | |
| LCFF Sources | 114,610,665 | 119,890,095 | 118,197,607 | 107,367,393 | (10,830,214) |
| Federal Revenue | 336,268 | 99,000 | 173,690 | 251,435 | 77,745 |
| State Revenue | 4,225,208 | 1,925,000 | 2,367,214 | 1,942,214 | (425,000) |
| Local Revenue | 1,510,564 | 485,000 | 630,007 | 220,000 | (410,007) |
| Total Revenue | 120,682,706 | 122,399,095 | 121,368,518 | 109,781,042 | (11,587,476) |
| Expenditures | | | | | |
| Certificated Salaries | 46,672,784 | 49,372,614 | 47,430,072 | 45,946,887 | (1,483,185) |
| Classified Salaries | 13,810,531 | 14,462,669 | 14,695,779 | 14,236,614 | (459,165) |
| Employee Benefits | 27,003,610 | 29,769,112 | 29,118,817 | 29,268,976 | 150,159 |
| Books and Supplies | 3,498,434 | 7,113,267 | 8,988,802 | 3,960,264 | (5,028,538) |
| Services | 8,849,913 | 6,909,680 | 7,993,226 | 7,126,408 | (866,818) |
| Capital Outlay | 1,140,082 | 936,000 | 862,120 | 560,324 | (301,796) |
| Other Outgo | 2,668,351 | 2,007,744 | 2,606,896 | 2,522,583 | (84,313) |
| Support/Ind. Cost | (1,377,619) | (1,816,625) | (2,148,000) | (1,834,207) | 313,793 |
| Total Expenditures | 102,266,086 | 108,754,461 | 109,547,712 | 101,787,849 | (7,759,863) |
| Excess of Revenue over Expenditures | 18,416,620 | 13,644,634 | 11,820,806 | 7,993,193 | (3,827,613) |
| Transfers In | - | - | - | - | - |
| Transfers Out | (2,036,371) | (80,000) | (80,000) | (80,000) | - |
| Other sources/uses | (13,651,145) | (16,287,983) | (16,198,107) | (16,359,972) | (161,865) |
| Net increase in Fund Balance | 2,729,103 | (2,723,349) | (4,457,301) | (8,446,779) | (3,989,478) |
| Beginning Balance, July 1 | 18,243,809 | 16,203,525 | 21,351,786 | 25,610,385 | 4,258,599 |
| Audit adjustments | 378,875 | - | - | - | - |
| Projected Ending Balance/Reserves | 21,351,786 | 13,480,176 | 16,894,485 | 17,163,606 | 269,121 |
| **Components of the Ending Balance** | | | | | |
| **Nonspendable** | | | | | |
| Revolving Cash | 25,200 | 25,000 | 30,090 | 30,090 | - |
| Deposits and Prepaid Expenditures | - | 2,250 | - | - | - |
| **Restricted** | - | - | - | - | - |
| **Committed** | - | - | - | - | - |
| **Assigned** | | | | | |
| Site Carry Over Funds | 371,093 | - | - | - | - |
| Payroll Reserve | 14,230,465 | 9,714,880 | 12,408,498 | 12,186,953 | (221,545) |
| Lottery Funds | | | | 856,071 | |
| EPA Funds | | | | 27,598 | |
| Other Assignments | 2,831,374 | - | - | - | - |
| **Unassigned** | | | | | |
| 3% Reserve for Economic Uncertainties | 3,893,654 | 3,738,046 | 4,455,897 | 4,062,895 | (393,002) |
| Total Projected Ending Balance | 21,351,786 | 13,480,176 | 16,894,485 | 17,163,606 | (614,547) |

**LOS BANOS UNIFIED SCHOOL DISTRICT**
**20-21 PROPOSED BUDGET - GENERAL FUND RESTRICTED**
**June 11, 2020**

| | Prior Year Actuals 2018-19 | Proposed Budget 2019-20 | Second Interim 2019-20 | Proposed Budget 2020-21 | Difference |
|---|---|---|---|---|---|
| Average Daily Attendance | | | | | |
| Revenue | | | | | |
| LCFF Sources | - | - | - | - | - |
| Federal Revenue | 10,344,713 | 6,618,409 | 10,887,595 | 6,866,467 | (4,021,128) |
| State Revenue | 11,311,826 | 9,870,891 | 10,181,059 | 10,238,025 | 56,966 |
| Local Revenue | 444,008 | 322,027 | 488,718 | 97,420 | (391,298) |
| Total Revenue | 22,100,547 | 16,811,327 | 21,557,372 | 17,201,912 | (4,355,460) |
| Expenditures | | | | | |
| Certificated Salaries | 6,462,910 | 7,350,119 | 7,855,942 | 7,814,081 | (41,861) |
| Classified Salaries | 5,271,950 | 5,809,516 | 5,612,627 | 6,040,259 | 427,632 |
| Employee Benefits | 10,507,846 | 11,326,381 | 11,565,149 | 11,588,416 | 23,267 |
| Books and Supplies | 6,956,896 | 4,309,568 | 7,847,558 | 3,047,167 | (4,800,391) |
| Services | 4,689,582 | 2,201,298 | 3,588,910 | 2,954,741 | (634,169) |
| Capital Outlay | 2,338,420 | 122,000 | 250,978 | 219,717 | (31,261) |
| Other Outgo | 469,000 | 480,000 | 425,374 | 357,489 | (67,885) |
| Support/Ind. Cost | 1,257,294 | 1,500,428 | 1,746,043 | 1,540,014 | (206,029) |
| Total Expenditures | 37,953,898 | 33,099,310 | 38,892,581 | 33,561,884 | (5,330,697) |
| Excess of Revenue over Expenditures | (15,853,351) | (16,287,983) | (17,335,209) | (16,359,972) | 975,237 |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Other sources/uses | 14,876,955 | 16,287,983 | 16,198,107 | 16,359,972 | 161,865 |
| Net increase in Fund Balance | (976,396) | - | (1,137,102) | - | 1,137,102 |
| Beginning Balance, July 1 | 976,396 | 4 | 1,137,104 | 4 | (1,137,100) |
| Audit adjustments | - | - | - | - | - |
| Projected Ending Balance/Reserves | - | 4 | 2 | 4 | 2 |

| **Components of the Ending Balance** | | | | | |
|---|---|---|---|---|---|
| **Nonspendable** | | | | | |
| Revolving Cash | - | - | - | - | - |
| Deposits and Prepaid Expenditures | - | - | - | - | - |
| **Restricted** | - | - | - | 4 | (4) |
| **Committed** | - | - | - | - | - |
| **Assigned** | | | | | |
| Site Carry Over Funds | - | | - | - | - |
| Payroll Reserve | - | - | - | - | - |
| Proposition 30 Expiration | - | - | - | - | - |
| Other Assignments | - | | - | - | - |
| **Unassigned** | | | | | |
| 3% Reserve for Economic Uncertaintie | - | - | - | - | - |
| Total Projected Ending Balance | - | 4 | 2 | 4 | 2 |

LOS BANOS UNIFIED SCHOOL DISTRICT
20-21 PROPOSED BUDGET - GENERAL FUND COMBINED
June 11, 2020

| | Prior Year Actuals 2018-19 | Proposed Budget 2019-20 | Second Interim 2019-20 | Proposed Budget 2020-21 | Difference |
|---|---|---|---|---|---|
| Average Daily Attendance | 10,472 | 10,654 | 10,472 | 10,490 | 18 |
| Revenue | | | | | |
| LCFF Sources | 114,610,665 | 119,890,095 | 118,197,607 | 107,367,393 | (10,830,214) |
| Federal Revenue | 7,184,804 | 6,717,409 | 11,061,285 | 7,117,902 | (3,943,383) |
| State Revenue | 11,653,627 | 11,795,891 | 12,548,273 | 12,180,239 | (368,034) |
| Local Revenue | 1,665,528 | 807,027 | 1,118,725 | 317,420 | (801,305) |
| Total Revenue | 135,114,624 | 139,210,422 | 142,925,890 | 126,982,954 | (15,942,936) |
| Expenditures | | | | | |
| Certificated Salaries | 53,394,575 | 56,722,733 | 55,286,014 | 53,760,968 | (1,525,046) |
| Classified Salaries | 19,402,377 | 20,272,185 | 20,308,406 | 20,276,873 | (31,533) |
| Employee Benefits | 32,750,923 | 41,095,493 | 40,683,966 | 40,857,392 | 173,426 |
| Books and Supplies | 5,885,950 | 11,422,835 | 16,836,360 | 7,007,431 | (9,828,929) |
| Services | 12,393,998 | 9,110,978 | 11,582,136 | 10,081,149 | (1,500,987) |
| Capital Outlay | 3,586,041 | 1,058,000 | 1,113,098 | 780,041 | (333,057) |
| Other Outgo | 3,124,044 | 2,487,744 | 3,032,270 | 2,880,072 | (152,198) |
| Support/Ind. Cost | (349,465) | (316,197) | (401,957) | (294,193) | 107,764 |
| Total Expenditures | 130,188,440 | 141,853,771 | 148,440,293 | 135,349,733 | (13,090,560) |
| Excess of Revenue over Expenditures | 4,926,184 | (2,643,349) | (5,514,403) | (8,366,779) | (2,852,376) |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | - | - | - |
| Other sources/uses | (2,036,371) | (80,000) | (80,000) | (80,000) | - |
| Net increase in Fund Balance | 2,889,812 | (2,723,349) | (5,594,403) | (8,446,779) | (2,852,376) |
| Beginning Balance, July 1 | 19,220,204 | 16,203,529 | 22,488,891 | 25,610,389 | 3,121,498 |
| Audit adjustments | 378,875 | | | | - |
| Projected Ending Balance/Reserves | 22,488,891 | 13,480,180 | 16,894,488 | 17,163,610 | 269,122 |
| **Components of the Ending Balance** | | | | | |
| **Nonspendable** | | | | | |
| Revolving Cash | 25,000 | - | 30,090 | 30,090 | - |
| Deposits and Prepaid Expenditures | 2,250 | - | - | - | - |
| **Restricted** | - | 4 | 2 | 4 | (2) |
| **Committed** | - | - | - | - | - |
| **Assigned** | | | | | |
| Site Carry Over Funds | 1,034,675 | - | - | - | - |
| Payroll Reserve | 12,061,327 | 9,222,163 | 12,408,498 | 12,186,953 | (221,545) |
| Lottery Funds | - | - | - | 856,071 | - |
| EPA Funds | - | - | 1 | 27,598 | - |
| Other Assignments | - | - | - | - | |
| **Unassigned** | | | | | |
| 3% Reserve for Economic Uncertainties | 4,289,678 | 4,258,013 | 4,455,897 | 4,062,895 | (393,002) |
| Total Projected Ending Balance | 22,488,891 | 13,480,180 | 16,894,488 | 17,163,610 | 269,122 |

**LOS BANOS UNIFIED SCHOOL DISTRICT**
**Long-term Debt analysis**
N:\AGaribay\Budget Development 2020-21\Budget Book\[Long Term Debt Analysis.xlsx]6-30-2019

| | Initial liability | 6/30/2019 balance | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | 2022/ 2023 | 2023/ 2024 | 2024/ 2025 | 2025/ 2026 | 2026/ 2027 | 2027/ 2028 | Thereafter | Total | | Object Code |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **General Obligation Bonds** | | | | | | | | | | | | | | | |
| 1996 General Obligation Bonds (1) | | | 592,056 | 622,578 | | | | | | | | | 1,214,634 | interest | 7434 |
| | 6,978,434 | 410,366 | 207,944 | 202,422 | | | | | | | | | 410,366 | principal | 7433 |
| | | | 800,000 | 825,000 | | | | | | | | | 1,625,000 | | |
| 2008 General Obligation Bonds Series A (2) | | | | | | | | | | | | | 0 | interest | 7434 |
| | 34,000,000 | 0 | | | | | | | | | | | 0 | principal | 7433 |
| | | | | | | | | | | | | | 0 | | |
| 2010 General Obligation Refunding Bonds (3) | | | 256,875 | 228,700 | 199,425 | 167,125 | 134,569 | 99,006 | 60,800 | 20,500 | | | 1,167,000 | interest | 7434 |
| | 12,840,000 | 7,220,000 | 790,000 | 825,000 | 845,000 | 880,000 | 915,000 | 950,000 | 990,000 | 1,025,000 | | | 7,220,000 | principal | 7433 |
| | | | 1,046,875 | 1,053,700 | 1,044,425 | 1,047,125 | 1,049,569 | 1,049,006 | 1,050,800 | 1,045,500 | 0 | 0 | 8,387,000 | | |
| 2015 General Obligation Refunding Bonds (4) | | | 1,268,987 | 1,224,887 | 1,175,187 | 1,112,137 | 1,034,262 | 947,263 | 850,388 | 742,887 | 648,888 | 1,328,844 | 10,333,730 | interest | 7434 |
| | 29,790,000 | 28,290,000 | 1,035,000 | 1,170,000 | 1,315,000 | 1,470,000 | 1,645,000 | 1,835,000 | 2,040,000 | 2,260,000 | 2,500,000 | 13,020,000 | 28,290,000 | principal | 7433 |
| | | | 2,303,987 | 2,394,887 | 2,490,187 | 2,582,137 | 2,679,262 | 2,782,263 | 2,890,388 | 3,002,887 | 3,148,888 | 14,348,844 | 38,623,730 | | |
| 2008 General Obligation Bonds Series 2015B (5) | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,676,286 | 16,676,286 | interest | 7434 |
| | 9,998,714 | 9,998,714 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,998,714 | 9,998,714 | principal | 7433 |
| | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,675,000 | 26,675,000 | | |
| 2018 General Obligation Bonds Series 2018 (6) | | | 1,020,088 | 1,020,088 | 1,018,088 | 1,012,488 | 1,003,388 | 990,288 | 970,438 | 942,688 | 922,563 | 13,622,381 | 22,522,494 | interest | 7434 |
| | 23,500,000 | 23,685,000 | 0 | 0 | 100,000 | 180,000 | 275,000 | 380,000 | 490,000 | 620,000 | 185,000 | 21,455,000 | 23,685,000 | principal | 7433 |
| | | | 1,020,088 | 1,020,088 | 1,118,088 | 1,192,488 | 1,278,388 | 1,370,288 | 1,460,438 | 1,562,688 | 1,107,563 | 35,077,381 | 46,207,494 | | |
| TOTAL GENERAL OBLIGATION BONDS PAYABLE | | | 3,138,006 | 3,096,253 | 2,392,700 | 2,291,750 | 2,172,219 | 2,036,557 | 1,881,626 | 1,706,075 | 1,571,450 | 31,627,511 | 51,914,143 | interest | 7434 |
| | 117,107,148 | 69,604,080 | 2,032,944 | 2,197,422 | 2,260,000 | 2,530,000 | 2,835,000 | 3,165,000 | 3,520,000 | 3,905,000 | 2,685,000 | 44,473,714 | 69,604,080 | principal | 7433 |
| | | | 5,170,950 | 5,293,675 | 4,652,700 | 4,821,750 | 5,007,219 | 5,201,557 | 5,401,626 | 5,611,075 | 4,256,450 | 76,101,225 | 121,518,223 | | |

(1) Election 11/7/1995 authorized issuance of $22,000,000 in bonds. Bonds were issued in 2 pieces, the first being GO Bond 1996 Series A, on 3/19/1996, in the face amount of $6,978,434. Interest rates vary from 3.5% to 5.85%. Interest is payable 2/1 and 8/1 with principal due 8/1. Payoff is 8/1/2020 (24 yrs). Debt service charged to 51-0000-0-743x.00-0000-9100-000-000-000.

(2) Election 2/5/2008 authorized issuance of $44,000,000 in bonds. Series A Bonds were issued 7/1/2008 in the face amount of $34,000,000 to build Pacheco High School. Interest rates vary from 4.0% to 5.0%. Interest is payable 2/1 and 8/1 with principal due 8/1. Payoff is 8/1/2033 (25 yrs). Debt service charged to 51-0000-0-743x.00-0000-9100-000-000-000. In 6/2015, $29,460,000 was refinanced in 2015 with $29,790,000 and $1,895,000 was not. Unrefunded bonds interest rates vary from 4.0% to 5.0%. Payoff is 8/1/2017.

(3) Election 11/7/1995 authorized issuance of $22,000,000 in bonds. Bonds were issued in 2 pieces, the second being GO Bond Series 2002, in May 2002, in the face amount of $15,020,000. On 9/30/2010, the $12,840,000 2010 Refunding Bonds were issued to payoff the 2002 Bonds. Interest rates vary from 2.0% - 4.0%. Interest is payable 2/1 and 8/1 with principal due 8/1. Payoff is 8/1/2026 (16 years). Debt service charged to 51-0000-0-743x.00-0000-9100-000-000-000.

(4) Refinancing of 2008 Series A Current Interest Bonds (except maturities for 15-16, 16-17 and 17-18) and Cost of Issuance, in the face amount of $29,790,000 as an In-Substance Defeasance. Interest rates vary from 2.0% - 5.0%. Interest is payable 2/1 and 8/1 with principal due 8/1. Issued 6/10/15, payoff is 8/1/2032 (18 yrs). Debt service charged to 51-0000-0-743x.00-0000-9100-000-000-000. Trustee is Wells Fargo.

(5) Election of 2008, Series 2015B Capital Appreciation Bonds used to pay: 2013 BANs; Cost of Issuance; and $554,882.51 new project funds as an In-Substance Defeasance. Interest rates vary from 4.79% to 5.15%. Interest and principal due 8/1 starting 2032. Issued 6/10/15, payoff is 8/1/2038 (24 yrs). Debt service charged to 51-0000-0-743x.00-0000-9100-000-000-000.

(6) Election of 2018 General Obligation Bond, Series 2018 for $23,500,000, New "B" Street Elementary project. Interest rates vary from 3.375% to 5.0%. Interest is due 2/1 starting 2019, Interest and Principal starting 8/1/2021, payoff is 6/30/2048

| | Initial liability | 6/30/2019 balance | 2019/ 2020 | 2020/ 2021 | 2021/ 2022 | 2022/ 2023 | 2023/ 2024 | 2024/ 2025 | 2025/ 2026 | 2026/ 2027 | 2027/ 2028 | Thereafter | Total | | Object Code |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2012 COPs (6) | | | 90,994 | 67,412 | 42,100 | 14,375 | | | | | | | 214,881 | interest | 7438 |
| | 7,495,000 | 3,525,000 | 845,000 | 870,000 | 890,000 | 920,000 | | | | | | | 3,525,000 | principal | 7439 |
| | | | 935,994 | 937,412 | 932,100 | 934,375 | | | | | | | 3,739,881 | | |
| 2015 COPs (7) | | | 757,744 | 757,744 | 757,744 | 757,744 | 745,119 | 719,244 | 692,119 | 663,744 | 633,994 | 5,771,953 | 12,257,149 | interest | 7438 |
| | 18,125,000 | 18,125,000 | | | | | 505,000 | 530,000 | 555,000 | 580,000 | 610,000 | 15,345,000 | 18,125,000 | principal | 7439 |
| | | | 757,744 | 757,744 | 757,744 | 757,744 | 1,250,119 | 1,249,244 | 1,247,119 | 1,243,744 | 1,243,994 | 21,116,953 | 30,382,149 | | |
| TOTAL CERTIFICATES OF PARTICIPATION PAYABLE | | | 848,738 | 825,156 | 799,844 | 772,119 | 745,119 | 719,244 | 692,119 | 663,744 | 633,994 | 5,771,953 | 12,472,030 | interest | 7438 |
| | 25,620,000 | 21,650,000 | 845,000 | 870,000 | 890,000 | 920,000 | 505,000 | 530,000 | 555,000 | 580,000 | 610,000 | 15,345,000 | 21,650,000 | principal | 7439 |
| | | | 1,693,738 | 1,695,156 | 1,689,844 | 1,692,119 | 1,250,119 | 1,249,244 | 1,247,119 | 1,243,744 | 1,243,994 | 21,116,953 | 34,122,030 | | |

(6) COPs issued 9/20/2012 intended to fund: Mercey Springs Elementary; SLHS Modernization; LBHS Weight Room; and LBJH Opportunity Classrooms. Security is Pacheco High School. Trustee is US Bank. Interest rates vary from 2.000% - 3.125%. Interest due semiannually on 1/25 and 7/25, Principal due 7/25. Payoff is 7/25/2022. Debt service charged to 25-0000-0-743x.00-0000-9100-000-000-000.

(7) COPs issued 7/22/2015 to fund Creekside Junior High. Security is LBJH until construction completed and switch to Creekside Junior High. Trustee is US Bank. Interest rates vary from 5.00% - 3.75%. Interest due semiannually on 1/15 and 7/15, principal due 7/15. Payoff is 7/15/2044. Debt service charged to 01-0000-0-743x.00-0000-9100-000-000-000.

| | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **TOTAL LONG-TERM DEBT** | | | **3,986,744** | **3,921,409** | **3,192,544** | **3,063,869** | **2,917,338** | **2,755,801** | **2,573,745** | **2,369,819** | **2,205,444** | **37,399,464** | **64,386,173** | **interest** | |
| | **142,727,148** | **91,254,080** | **2,877,944** | **3,067,422** | **3,150,000** | **3,450,000** | **3,340,000** | **3,695,000** | **4,075,000** | **4,485,000** | **3,295,000** | **59,818,714** | **91,254,080** | **principal** | |
| | | | **6,864,688** | **6,988,831** | **6,342,544** | **6,513,869** | **6,257,338** | **6,450,801** | **6,648,745** | **6,854,819** | **5,500,444** | **97,218,178** | **155,640,253** | | |

# LOS BANOS UNIFIED SCHOOL DISTRICT
## 2020-21 PROPOSED BUDGET- OTHER OPERATING FUNDS
### June 11, 2020

| | Child Development 12 | | Cafeteria 13 | |
|---|---|---|---|---|
| | 2019-20 Second Interim | 2020-21 Proposed Budget | 2019-20 Second Interim | 2020-21 Proposed Budget |
| **REVENUE** | | | | |
| LCFF Sources | - | - | - | - |
| Federal Revenue | - | - | 4,200,000 | 4,630,000 |
| State Revenue | 932,610 | 962,718 | 300,000 | 300,000 |
| Local Revenue | 25,500 | 3,000 | 616,000 | 666,000 |
| **Total Revenue** | 958,110 | 965,718 | 5,116,000 | 5,596,000 |
| **EXPENDITURES** | | | | |
| Certificated Salaries | 376,270 | 303,843 | - | - |
| Classified Salaries | 215,241 | 276,082 | 1,824,174 | 2,002,837 |
| Employee Benefits | 322,192 | 292,818 | 1,340,960 | 1,505,155 |
| Books and Supplies | (6,534) | 19,074 | 2,467,366 | 1,824,487 |
| Services | - | - | 126,600 | 123,046 |
| Capital Outlay | - | - | 70,000 | - |
| Other Outgo | 49,441 | - | - | - |
| Support/Ind. Cost | - | 70,901 | 333,000 | 220,475 |
| **Total Expenditures** | 956,610 | 962,718 | 6,162,100 | 5,676,000 |
| **Excess of Revenue over Expenditures** | 1,500 | 3,000 | (1,046,100) | (80,000) |
| **Transfers In** | - | - | 15,000 | 80,000 |
| **Transfers Out** | - | - | - | - |
| **Other sources/uses** | - | - | - | - |
| **Net increase / decrease in Fund Balance** | 1,500 | 3,000 | (1,031,100) | - |
| **Beginning Balance, July 1** | 114,080 | - | 1,752,284 | - |
| **Projected Ending Balance/Reserves** | 115,580 | 3,000 | 721,184 | - |
| **Components of the Ending Balance** | | | | |
| Nonspendable | - | - | - | - |
| Stores Inventory | - | - | 36,679 | - |
| Restricted | 115,580 | 3,000 | 684,505 | - |
| Committed | - | - | - | - |
| Assigned | - | - | - | - |
| Unassigned | - | - | - | - |
| **Total Ending Balance** | 115,580 | 3,000 | 721,184 | 0 |

# LOS BANOS UNIFIED SCHOOL DISTRICT
## 2020-21 PROPOSED BUDGET- FACILITIES FUNDS
### June 11, 2020

| | Bond Fees 21 | | Developer Fees 25 | | State School Building 35 | | Reserve for Capital Outlay 40 | | Mitigation Fees 49 | | Bond Redemption 51 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2019-20 Second Interim | 2020-21 Proposed Budget | 2019-20 Second Interim | 2020-21 Proposed Budget | 2019-20 Second Interim | 2020-21 Proposed Budget | 2019-20 Second Interim | 2020-21 Proposed Budget | 2019-20 Second Interim | 2020-21 Proposed Budget | 2019-20 Second Interim | 2020-21 Proposed Budget |
| **REVENUE** | | | | | | | | | | | | |
| LCFF Sources | - | - | - | - | - | - | - | - | - | - | - | - |
| Federal Revenue | - | - | - | - | - | - | - | - | - | - | - | - |
| State Revenue | - | - | - | - | 12,247,514 | 739,999 | - | - | - | - | - | - |
| Local Revenue | 170,190 | - | 2,491,098 | 2,530,090 | 39,227 | - | 10,000 | 175,000 | 72,000 | 223,200 | - | - |
| **Total Revenue** | 170,190 | - | 2,491,098 | 2,530,090 | 12,286,741 | 739,999 | 10,000 | 175,000 | 72,000 | 223,200 | - | - |
| **EXPENDITURES** | | | | | | | | | | | | |
| Certificated Salaries | - | - | - | - | - | - | - | - | - | - | - | - |
| Classified Salaries | - | - | - | - | - | - | - | - | - | - | - | - |
| Employee Benefits | - | - | - | - | - | - | - | - | - | - | - | - |
| Books and Supplies | - | - | 139,030 | - | - | - | 18,503 | - | - | - | - | - |
| Services | - | - | 442,904 | - | 326,244 | - | 57,520 | - | - | - | - | - |
| Capital Outlay | 8,680,277 | 18,050,514 | 1,518,138 | - | 2,107,927 | - | 5,754,136 | - | - | - | - | - |
| Other Outgo | - | - | 917,491 | 1,874,824 | - | - | - | - | - | - | - | - |
| Support/Ind. Cost | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Expenditures** | 8,680,277 | 18,050,514 | 3,017,563 | 1,874,824 | 2,434,171 | - | 5,830,159 | - | - | - | - | - |
| **Excess of Revenue over Expenditures** | (8,510,088) | (18,050,514) | (526,465) | 655,266 | 9,852,570 | 739,999 | (5,820,159) | 175,000 | 72,000 | 223,200 | - | - |
| Transfers In | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers Out | - | - | - | - | - | - | - | - | - | - | - | - |
| Other sources/uses | - | - | - | - | - | - | - | - | - | - | - | - |
| **Net increase / decrease in Fund Balance** | - | (18,050,514) | (526,465) | 655,266 | 9,852,570 | 739,999 | (5,820,159) | 175,000 | 72,000 | 223,200 | - | - |
| **Beginning Balance, July 1** | 18,050,514 | 18,050,514 | 849,437 | 53,702 | 1,126,508 | 28,576,927 | 10,811,868 | 4,792,137 | 394,152 | 453,715 | 5,967,571 | 5,967,571 |
| **Projected Ending Balance/Reserves** | 18,050,514 | - | 322,972 | 708,968 | 10,979,078 | 29,316,926 | 4,991,709 | 4,967,137 | 466,152 | 676,915 | 5,967,571 | 5,967,571 |
| **Components of the Ending Balance** | | | | | | | | | | | | |
| Nonspendable | - | - | - | - | - | - | - | - | - | - | - | - |
| Restricted | 18,050,514 | - | 322,972 | 708,968 | 10,979,078 | 29,316,926 | 4,991,709 | 774,739 | 466,152 | 676,915 | 5,967,571 | 5,967,571 |
| Committed | - | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | 4,192,398 | - | - | - | - |
| **Total Ending Balance** | 18,050,514 | 0 | 322,972 | 708,968 | 10,979,078 | 29,316,926 | 4,991,709 | 4,967,137 | 466,152 | 676,915 | 5,967,571 | 5,967,571 |

# 2020-21
## Adopted Budget
## Balances in Excess of Minimum Reserve Requirements

**District:** Los Banos Unified School District

**CDS Code:** 2465755

**Contact:** Alejandra Garibay **Phone Number:** (209) 826-3801

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**
Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

**Combined Assigned and Unassigned/unappropriated Fund Balances**

| FD# | Fund Name | 2020-21 | Objects 9780/9789/9790 |
|---|---|---|---|
| 01 | General Fund/County School Service Fund | $ 17,163,609.97 | *Form 01* |
| 17 | Special Reserve Fund for other than Capital Outlay Projects | | *Form 17* |
| | **Total Assigned and Unassigned Ending Fund Balances** | $ 17,163,609.97 | |
| | District Standard Reserve Level Percentage | 3% | *Form 01CS Line 10B-4* |
| | Less District Minimum Reserve for Economic Uncertainties | $ 4,062,895.00 | *Form 01CS Line 10B-7* |
| | **Remaining Balance to Substantiate Need** | $ 13,100,714.97 | |

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

| Form | Fund Name | 2020-21 | Description |
|---|---|---|---|
| 01 | General Fund | $ 12,186,952.53 | For Payroll Reserve |
| 01 | Lottery Funds | $ 856,070.77 | 1100- Lottery Funds |
| 01 | EPA Funds | $ 27,598.00 | 1400- EPA Funds |
| 01 | Revolving Cash | $ 30,090.00 | Revolving Cash for School Sites |
| 01 | Restricted | $ 3.67 | Fund Balance for Restricted |
| | | | |
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| | | | |
| | | | |
| | **Total of Substantiated Needs** | $ 13,100,714.97 | |

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

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | 2019-20 Estimated Actuals Restricted (B) | 2019-20 Estimated Actuals Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | 2020-21 Budget Restricted (E) | 2020-21 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 117,881,543.00 | 0.00 | 117,881,543.00 | 107,367,393.00 | 0.00 | 107,367,393.00 | -8.9% |
| 2) Federal Revenue | | 8100-8299 | 284,537.00 | 10,847,885.00 | 11,132,422.00 | 251,435.00 | 6,866,467.00 | 7,117,902.00 | -36.1% |
| 3) Other State Revenue | | 8300-8599 | 2,397,342.00 | 10,223,328.00 | 12,620,670.00 | 1,942,214.00 | 10,238,025.00 | 12,180,239.00 | -3.5% |
| 4) Other Local Revenue | | 8600-8799 | 1,115,164.00 | 498,718.00 | 1,613,882.00 | 220,000.00 | 97,420.00 | 317,420.00 | -80.3% |
| 5) TOTAL, REVENUES | | | 121,678,586.00 | 21,569,931.00 | 143,248,517.00 | 109,781,042.00 | 17,201,912.00 | 126,982,954.00 | -11.4% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 47,228,413.00 | 7,479,142.00 | 54,707,555.00 | 45,946,887.00 | 7,814,081.00 | 53,760,968.00 | -1.7% |
| 2) Classified Salaries | | 2000-2999 | 13,998,328.00 | 5,614,007.00 | 19,612,335.00 | 14,236,614.00 | 6,040,259.00 | 20,276,873.00 | 3.4% |
| 3) Employee Benefits | | 3000-3999 | 29,517,899.00 | 11,670,875.00 | 41,188,774.00 | 29,268,976.00 | 11,588,416.00 | 40,857,392.00 | -0.8% |
| 4) Books and Supplies | | 4000-4999 | 3,977,746.00 | 7,591,572.17 | 11,569,318.17 | 3,960,264.00 | 3,047,167.00 | 7,007,431.00 | -39.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,351,837.00 | 3,978,941.00 | 10,330,778.00 | 7,126,408.00 | 2,954,741.00 | 10,081,149.00 | -2.4% |
| 6) Capital Outlay | | 6000-6999 | 849,029.00 | 156,552.00 | 1,005,581.00 | 560,324.00 | 219,717.00 | 780,041.00 | -22.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 1,764,839.00 | 425,374.00 | 2,190,213.00 | 2,522,583.00 | 357,489.00 | 2,880,072.00 | 31.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,136,586.00) | 1,747,810.00 | (388,776.00) | (1,834,207.00) | 1,540,014.00 | (294,193.00) | -24.3% |
| 9) TOTAL, EXPENDITURES | | | 101,551,505.00 | 38,664,273.17 | 140,215,778.17 | 101,787,849.00 | 33,561,884.00 | 135,349,733.00 | -3.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 20,127,081.00 | (17,094,342.17) | 3,032,738.83 | 7,993,193.00 | (16,359,972.00) | (8,366,779.00) | -375.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 80,000.00 | 0.00 | 80,000.00 | 80,000.00 | 0.00 | 80,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (15,957,241.00) | 15,957,241.00 | 0.00 | (16,359,972.00) | 16,359,972.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (16,037,241.00) | 15,957,241.00 | (80,000.00) | (16,439,972.00) | 16,359,972.00 | (80,000.00) | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 4,089,840.00 | (1,137,101.17) | 2,952,738.83 | (8,446,779.00) | 0.00 | (8,446,779.00) | -386.1% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,351,786.30 | 1,137,104.84 | 22,488,891.14 | 25,610,385.30 | 3.67 | 25,610,388.97 | 13.9% |
| b) Audit Adjustments | | 9793 | 168,759.00 | 0.00 | 168,759.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,520,545.30 | 1,137,104.84 | 22,657,650.14 | 25,610,385.30 | 3.67 | 25,610,388.97 | 13.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,520,545.30 | 1,137,104.84 | 22,657,650.14 | 25,610,385.30 | 3.67 | 25,610,388.97 | 13.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 25,610,385.30 | 3.67 | 25,610,388.97 | 17,163,606.30 | 3.67 | 17,163,609.97 | -33.0% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 30,090.00 | 0.00 | 30,090.00 | 30,090.00 | 0.00 | 30,090.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 3.67 | 3.67 | 0.00 | 3.67 | 3.67 | 0.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 21,373,822.30 | 0.00 | 21,373,822.30 | 13,070,621.30 | 0.00 | 13,070,621.30 | -38.8% |
| General Fund | 0000 | 9780 | | | | *12,186,952.53* | | *12,186,952.53* | |
| Lottery Funds | 1100 | 9780 | | | | *856,070.77* | | *856,070.77* | |
| EPA Funds | 1400 | 9780 | | | | *27,598.00* | | *27,598.00* | |
| General Fund | 0000 | 9780 | *20,490,153.53* | | *20,490,153.53* | | | | |
| Lottery Funds | 1100 | 9780 | *856,070.77* | | *856,070.77* | | | | |
| EPA Funds | 1400 | 9780 | *27,598.00* | | *27,598.00* | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,206,473.00 | 0.00 | 4,206,473.00 | 4,062,895.00 | 0.00 | 4,062,895.00 | -3.4% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 37,570,495.89 | (11,158,017.73) | 26,412,478.16 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 25,200.00 | 0.00 | 25,200.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 28,603.00 | 72,194.43 | 100,797.43 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 72,686.58 | 0.00 | 72,686.58 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 37,696,985.47 | (11,085,823.30) | 26,611,162.17 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | (1,680,511.07) | 55,184.89 | (1,625,326.18) | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | (1,680,511.07) | 55,184.89 | (1,625,326.18) | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 39,377,496.54 | (11,141,008.19) | 28,236,488.35 | | | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | 2019-20 Estimated Actuals Restricted (B) | 2019-20 Estimated Actuals Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | 2020-21 Budget Restricted (E) | 2020-21 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 90,688,524.00 | 0.00 | 90,688,524.00 | 80,259,358.00 | 0.00 | 80,259,358.00 | -11.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 13,490,309.00 | 0.00 | 13,490,309.00 | 13,490,309.00 | 0.00 | 13,490,309.00 | 0.0% |
| State Aid - Prior Years | | 8019 | (796,295.00) | 0.00 | (796,295.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 132,153.00 | 0.00 | 132,153.00 | 132,153.00 | 0.00 | 132,153.00 | 0.0% |
| Timber Yield Tax | | 8022 | 12.00 | 0.00 | 12.00 | 12.00 | 0.00 | 12.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 493.00 | 0.00 | 493.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 12,035,610.00 | 0.00 | 12,035,610.00 | 11,849,105.00 | 0.00 | 11,849,105.00 | -1.5% |
| Unsecured Roll Taxes | | 8042 | 910,717.00 | 0.00 | 910,717.00 | 881,522.00 | 0.00 | 881,522.00 | -3.2% |
| Prior Years' Taxes | | 8043 | 16,182.00 | 0.00 | 16,182.00 | 16,182.00 | 0.00 | 16,182.00 | 0.0% |
| Supplemental Taxes | | 8044 | 257,511.00 | 0.00 | 257,511.00 | 284,619.00 | 0.00 | 284,619.00 | 10.5% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 436,327.00 | 0.00 | 436,327.00 | 454,133.00 | 0.00 | 454,133.00 | 4.1% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 710,000.00 | 0.00 | 710,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 117,881,543.00 | 0.00 | 117,881,543.00 | 107,367,393.00 | 0.00 | 107,367,393.00 | -8.9% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 117,881,543.00 | 0.00 | 117,881,543.00 | 107,367,393.00 | 0.00 | 107,367,393.00 | -8.9% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 1,963,190.00 | 1,963,190.00 | 0.00 | 1,939,970.00 | 1,939,970.00 | -1.2% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 55,910.00 | 55,910.00 | 0.00 | 55,910.00 | 55,910.00 | 0.0% |
| 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 | | 6,560,185.00 | 6,560,185.00 | | 3,664,995.00 | 3,664,995.00 | -44.1% |
| 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 | | 528,700.00 | 528,700.00 | | 446,082.00 | 446,082.00 | -15.6% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | 2019-20 Estimated Actuals Restricted (B) | 2019-20 Estimated Actuals Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | 2020-21 Budget Restricted (E) | 2020-21 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Title III, Part A, English Learner Program | 4203 | 8290 | | 374,914.00 | 374,914.00 | | 336,379.00 | 336,379.00 | -10.3% |
| 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 | | 961,017.00 | 961,017.00 | | 177,163.00 | 177,163.00 | -81.6% |
| Career and Technical Education | 3500-3599 | 8290 | | 106,601.00 | 106,601.00 | | 106,600.00 | 106,600.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 284,537.00 | 297,368.00 | 581,905.00 | 251,435.00 | 139,368.00 | 390,803.00 | -32.8% |
| TOTAL, FEDERAL REVENUE | | | 284,537.00 | 10,847,885.00 | 11,132,422.00 | 251,435.00 | 6,866,467.00 | 7,117,902.00 | -36.1% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 2,323,160.00 | 2,323,160.00 | | 2,456,938.00 | 2,456,938.00 | 5.8% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 430,128.00 | 0.00 | 430,128.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,942,214.00 | 787,409.00 | 2,729,623.00 | 1,942,214.00 | 787,409.00 | 2,729,623.00 | 0.0% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 1,361,965.00 | 1,361,965.00 | | 1,361,965.00 | 1,361,965.00 | 0.0% |
| 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 | | 79,449.00 | 79,449.00 | | 425,797.00 | 425,797.00 | 435.9% |
| 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 | 25,000.00 | 5,671,345.00 | 5,696,345.00 | 0.00 | 5,205,916.00 | 5,205,916.00 | -8.6% |
| TOTAL, OTHER STATE REVENUE | | | 2,397,342.00 | 10,223,328.00 | 12,620,670.00 | 1,942,214.00 | 10,238,025.00 | 12,180,239.00 | -3.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | 2019-20 Estimated Actuals Restricted (B) | 2019-20 Estimated Actuals Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | 2020-21 Budget Restricted (E) | 2020-21 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 326,298.00 | 326,298.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 150,000.00 | 0.00 | 150,000.00 | 20,000.00 | 0.00 | 20,000.00 | -86.7% |
| Interest | | 8660 | 296,005.00 | 0.00 | 296,005.00 | 100,000.00 | 0.00 | 100,000.00 | -66.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 18,000.00 | 0.00 | 18,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 651,159.00 | 82,420.00 | 733,579.00 | 100,000.00 | 72,420.00 | 172,420.00 | -76.5% |
| Tuition | | 8710 | 0.00 | 80,000.00 | 80,000.00 | 0.00 | 25,000.00 | 25,000.00 | -68.8% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,115,164.00 | 498,718.00 | 1,613,882.00 | 220,000.00 | 97,420.00 | 317,420.00 | -80.3% |
| TOTAL, REVENUES | | | 121,678,586.00 | 21,569,931.00 | 143,248,517.00 | 109,781,042.00 | 17,201,912.00 | 126,982,954.00 | -11.4% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 38,798,037.00 | 5,390,528.00 | 44,188,565.00 | 38,537,743.00 | 6,421,095.00 | 44,958,838.00 | 1.7% |
| Certificated Pupil Support Salaries | | 1200 | 3,116,913.00 | 1,759,070.00 | 4,875,983.00 | 2,477,939.00 | 1,066,899.00 | 3,544,838.00 | -27.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,760,662.00 | 327,229.00 | 5,087,891.00 | 4,757,867.00 | 323,708.00 | 5,081,575.00 | -0.1% |
| Other Certificated Salaries | | 1900 | 552,801.00 | 2,315.00 | 555,116.00 | 173,338.00 | 2,379.00 | 175,717.00 | -68.3% |
| TOTAL, CERTIFICATED SALARIES | | | 47,228,413.00 | 7,479,142.00 | 54,707,555.00 | 45,946,887.00 | 7,814,081.00 | 53,760,968.00 | -1.7% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,032,095.00 | 3,530,302.00 | 4,562,397.00 | 1,190,656.00 | 3,842,576.00 | 5,033,232.00 | 10.3% |
| Classified Support Salaries | | 2200 | 6,052,087.00 | 1,268,416.00 | 7,320,503.00 | 6,969,821.00 | 1,248,725.00 | 8,218,546.00 | 12.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 520,163.00 | 466,224.00 | 986,387.00 | 852,982.00 | 543,256.00 | 1,396,238.00 | 41.6% |
| Clerical, Technical and Office Salaries | | 2400 | 5,036,483.00 | 322,466.00 | 5,358,949.00 | 4,956,687.00 | 369,041.00 | 5,325,728.00 | -0.6% |
| Other Classified Salaries | | 2900 | 1,357,500.00 | 26,599.00 | 1,384,099.00 | 266,468.00 | 36,661.00 | 303,129.00 | -78.1% |
| TOTAL, CLASSIFIED SALARIES | | | 13,998,328.00 | 5,614,007.00 | 19,612,335.00 | 14,236,614.00 | 6,040,259.00 | 20,276,873.00 | 3.4% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 8,109,461.00 | 6,126,290.00 | 14,235,751.00 | 7,009,335.00 | 6,043,712.00 | 13,053,047.00 | -8.3% |
| PERS | | 3201-3202 | 2,790,606.00 | 1,171,258.00 | 3,961,864.00 | 2,979,642.00 | 1,261,080.00 | 4,240,722.00 | 7.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,773,927.00 | 592,947.00 | 2,366,874.00 | 1,766,099.00 | 570,515.00 | 2,336,614.00 | -1.3% |
| Health and Welfare Benefits | | 3401-3402 | 14,427,108.00 | 3,139,277.00 | 17,566,385.00 | 15,049,778.00 | 3,157,518.00 | 18,207,296.00 | 3.6% |
| Unemployment Insurance | | 3501-3502 | 31,516.00 | 8,606.00 | 40,122.00 | 30,315.00 | 6,965.00 | 37,280.00 | -7.1% |
| Workers' Compensation | | 3601-3602 | 1,197,687.00 | 277,243.00 | 1,474,930.00 | 939,709.00 | 216,535.00 | 1,156,244.00 | -21.6% |
| OPEB, Allocated | | 3701-3702 | 486,140.00 | 168,355.00 | 654,495.00 | 509,264.00 | 117,348.00 | 626,612.00 | -4.3% |
| OPEB, Active Employees | | 3751-3752 | 611,381.00 | 136,018.00 | 747,399.00 | 984,834.00 | 214,743.00 | 1,199,577.00 | 60.5% |
| Other Employee Benefits | | 3901-3902 | 90,073.00 | 50,881.00 | 140,954.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 29,517,899.00 | 11,670,875.00 | 41,188,774.00 | 29,268,976.00 | 11,588,416.00 | 40,857,392.00 | -0.8% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 32,031.00 | 255,866.00 | 287,897.00 | 700,000.00 | 393,704.00 | 1,093,704.00 | 279.9% |
| Books and Other Reference Materials | | 4200 | 80,294.00 | 1,972,923.00 | 2,053,217.00 | 500.00 | 393,705.00 | 394,205.00 | -80.8% |
| Materials and Supplies | | 4300 | 3,564,303.00 | 5,161,801.17 | 8,726,104.17 | 3,047,143.00 | 2,215,895.00 | 5,263,038.00 | -39.7% |
| Noncapitalized Equipment | | 4400 | 301,118.00 | 200,982.00 | 502,100.00 | 212,621.00 | 43,863.00 | 256,484.00 | -48.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,977,746.00 | 7,591,572.17 | 11,569,318.17 | 3,960,264.00 | 3,047,167.00 | 7,007,431.00 | -39.4% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 44,366.00 | 0.00 | 44,366.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Travel and Conferences | | 5200 | 482,207.00 | 332,279.00 | 814,486.00 | 263,887.00 | 32,922.00 | 296,809.00 | -63.6% |
| Dues and Memberships | | 5300 | 44,311.00 | 7,337.00 | 51,648.00 | 6,810.00 | 1,310.00 | 8,120.00 | -84.3% |
| Insurance | | 5400 - 5450 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Operations and Housekeeping Services | | 5500 | 3,509,098.00 | 72,036.00 | 3,581,134.00 | 3,721,869.00 | 14,545.00 | 3,736,414.00 | 4.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 414,998.00 | 308,115.00 | 723,113.00 | 146,545.00 | 206,116.00 | 352,661.00 | -51.2% |
| Transfers of Direct Costs | | 5710 | (3,071.00) | 3,071.00 | 0.00 | (1,401.00) | 1,401.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,693.00 | 1,744.00 | 4,437.00 | (100.00) | 0.00 | (100.00) | -102.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,491,348.00 | 3,228,879.00 | 4,720,227.00 | 2,571,175.00 | 2,697,447.00 | 5,268,622.00 | 11.6% |
| Communications | | 5900 | 364,887.00 | 25,480.00 | 390,367.00 | 417,623.00 | 1,000.00 | 418,623.00 | 7.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,351,837.00 | 3,978,941.00 | 10,330,778.00 | 7,126,408.00 | 2,954,741.00 | 10,081,149.00 | -2.4% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 12,000.00 | 12,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 5,689.00 | 9,280.00 | 14,969.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 188,506.00 | 93,744.00 | 282,250.00 | 462,860.00 | 219,717.00 | 682,577.00 | 141.8% |
| Equipment Replacement | | 6500 | 654,834.00 | 41,528.00 | 696,362.00 | 97,464.00 | 0.00 | 97,464.00 | -86.0% |
| TOTAL, CAPITAL OUTLAY | | | 849,029.00 | 156,552.00 | 1,005,581.00 | 560,324.00 | 219,717.00 | 780,041.00 | -22.4% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 40,000.00 | 40,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 1,764,839.00 | 385,374.00 | 2,150,213.00 | 1,764,839.00 | 357,489.00 | 2,122,328.00 | -1.3% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 757,744.00 | 0.00 | 757,744.00 | New |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,764,839.00 | 425,374.00 | 2,190,213.00 | 2,522,583.00 | 357,489.00 | 2,880,072.00 | 31.5% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,747,810.00) | 1,747,810.00 | 0.00 | (1,540,014.00) | 1,540,014.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (388,776.00) | 0.00 | (388,776.00) | (294,193.00) | 0.00 | (294,193.00) | -24.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (2,136,586.00) | 1,747,810.00 | (388,776.00) | (1,834,207.00) | 1,540,014.00 | (294,193.00) | -24.3% |
| TOTAL, EXPENDITURES | | | 101,551,505.00 | 38,664,273.17 | 140,215,778.17 | 101,787,849.00 | 33,561,884.00 | 135,349,733.00 | -3.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 80,000.00 | 0.00 | 80,000.00 | 80,000.00 | 0.00 | 80,000.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 80,000.00 | 0.00 | 80,000.00 | 80,000.00 | 0.00 | 80,000.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (16,036,690.00) | 16,036,690.00 | 0.00 | (16,359,972.00) | 16,359,972.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 79,449.00 | (79,449.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (15,957,241.00) | 15,957,241.00 | 0.00 | (16,359,972.00) | 16,359,972.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (16,037,241.00) | 15,957,241.00 | (80,000.00) | (16,439,972.00) | 16,359,972.00 | (80,000.00) | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | 2019-20 Estimated Actuals Restricted (B) | 2019-20 Estimated Actuals Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | 2020-21 Budget Restricted (E) | 2020-21 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 117,881,543.00 | 0.00 | 117,881,543.00 | 107,367,393.00 | 0.00 | 107,367,393.00 | -8.9% |
| 2) Federal Revenue | | 8100-8299 | 284,537.00 | 10,847,885.00 | 11,132,422.00 | 251,435.00 | 6,866,467.00 | 7,117,902.00 | -36.1% |
| 3) Other State Revenue | | 8300-8599 | 2,397,342.00 | 10,223,328.00 | 12,620,670.00 | 1,942,214.00 | 10,238,025.00 | 12,180,239.00 | -3.5% |
| 4) Other Local Revenue | | 8600-8799 | 1,115,164.00 | 498,718.00 | 1,613,882.00 | 220,000.00 | 97,420.00 | 317,420.00 | -80.3% |
| 5) TOTAL, REVENUES | | | 121,678,586.00 | 21,569,931.00 | 143,248,517.00 | 109,781,042.00 | 17,201,912.00 | 126,982,954.00 | -11.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 59,463,140.42 | 26,418,432.17 | 85,881,572.59 | 61,183,892.00 | 23,797,065.00 | 84,980,957.00 | -1.0% |
| 2) Instruction - Related Services | 2000-2999 | | 11,989,573.58 | 1,577,966.00 | 13,567,539.58 | 12,292,605.00 | 1,581,312.00 | 13,873,917.00 | 2.3% |
| 3) Pupil Services | 3000-3999 | | 9,823,503.00 | 3,889,389.00 | 13,712,892.00 | 8,453,285.00 | 1,895,145.00 | 10,348,430.00 | -24.5% |
| 4) Ancillary Services | 4000-4999 | | 1,534,398.00 | 3,700.00 | 1,538,098.00 | 661,387.00 | 0.00 | 661,387.00 | -57.0% |
| 5) Community Services | 5000-5999 | | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 4,577,726.00 | 1,896,652.00 | 6,474,378.00 | 5,541,225.00 | 1,630,181.00 | 7,171,406.00 | 10.8% |
| 8) Plant Services | 8000-8999 | | 12,397,325.00 | 4,452,760.00 | 16,850,085.00 | 11,132,872.00 | 4,300,692.00 | 15,433,564.00 | -8.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,764,839.00 | 425,374.00 | 2,190,213.00 | 2,522,583.00 | 357,489.00 | 2,880,072.00 | 31.5% |
| 10) TOTAL, EXPENDITURES | | | 101,551,505.00 | 38,664,273.17 | 140,215,778.17 | 101,787,849.00 | 33,561,884.00 | 135,349,733.00 | -3.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 20,127,081.00 | (17,094,342.17) | 3,032,738.83 | 7,993,193.00 | (16,359,972.00) | (8,366,779.00) | -375.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 80,000.00 | 0.00 | 80,000.00 | 80,000.00 | 0.00 | 80,000.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (15,957,241.00) | 15,957,241.00 | 0.00 | (16,359,972.00) | 16,359,972.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (16,037,241.00) | 15,957,241.00 | (80,000.00) | (16,439,972.00) | 16,359,972.00 | (80,000.00) | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2020-21 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 4,089,840.00 | (1,137,101.17) | 2,952,738.83 | (8,446,779.00) | 0.00 | (8,446,779.00) | -386.1% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 21,351,786.30 | 1,137,104.84 | 22,488,891.14 | 25,610,385.30 | 3.67 | 25,610,388.97 | 13.9% |
| b) Audit Adjustments | | 9793 | 168,759.00 | 0.00 | 168,759.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 21,520,545.30 | 1,137,104.84 | 22,657,650.14 | 25,610,385.30 | 3.67 | 25,610,388.97 | 13.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 21,520,545.30 | 1,137,104.84 | 22,657,650.14 | 25,610,385.30 | 3.67 | 25,610,388.97 | 13.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 25,610,385.30 | 3.67 | 25,610,388.97 | 17,163,606.30 | 3.67 | 17,163,609.97 | -33.0% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 30,090.00 | 0.00 | 30,090.00 | 30,090.00 | 0.00 | 30,090.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 3.67 | 3.67 | 0.00 | 3.67 | 3.67 | 0.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 21,373,822.30 | 0.00 | 21,373,822.30 | 13,070,621.30 | 0.00 | 13,070,621.30 | -38.8% |
| General Fund | 0000 | 9780 | | | | *12,186,952.53* | | *12,186,952.53* | |
| Lottery Funds | 1100 | 9780 | | | | *856,070.77* | | *856,070.77* | |
| EPA Funds | 1400 | 9780 | | | | *27,598.00* | | *27,598.00* | |
| General Fund | 0000 | 9780 | *20,490,153.53* | | *20,490,153.53* | | | | |
| Lottery Funds | 1100 | 9780 | *856,070.77* | | *856,070.77* | | | | |
| EPA Funds | 1400 | 9780 | *27,598.00* | | *27,598.00* | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,206,473.00 | 0.00 | 4,206,473.00 | 4,062,895.00 | 0.00 | 4,062,895.00 | -3.4% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---|---|---|---|
| 3010 | ESSA: Title I, Part A, Basic Grants Low-Income and Neglected | 0.83 | 0.83 |
| 3315 | Special Ed: IDEA Preschool Grants, Part B, Sec 619 | 0.48 | 0.48 |
| 5640 | Medi-Cal Billing Option | 0.41 | 0.41 |
| 6512 | Special Ed: Mental Health Services | 0.11 | 0.11 |
| 7338 | College Readiness Block Grant | 0.34 | 0.34 |
| 9010 | Other Restricted Local | 1.50 | 1.50 |
| Total, Restricted Balance | | 3.67 | 3.67 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 67,699.00 | 59,155.00 | -12.6% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 67,699.00 | 59,155.00 | -12.6% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 53,000.00 | 44,668.00 | -15.7% |
| 2) Classified Salaries | | 2000-2999 | 800.00 | 800.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 11,530.00 | 10,870.00 | -5.7% |
| 4) Books and Supplies | | 4000-4999 | 30,661.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 15,000.00 | 0.00 | -100.0% |
| 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 | 5,552.00 | 2,817.00 | -49.3% |
| 9) TOTAL, EXPENDITURES | | | 116,543.00 | 59,155.00 | -49.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (48,844.00) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (48,844.00) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 75,355.20 | 42,958.20 | -43.0% |
| b) Audit Adjustments | | 9793 | 16,447.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 91,802.20 | 42,958.20 | -53.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 91,802.20 | 42,958.20 | -53.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 42,958.20 | 42,958.20 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 41,290.24 | 41,290.24 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,667.96 | 1,667.96 | 0.0% |
| Adult Education Fund | 0000 | 9780 | | *1,667.96* | |
| Adult Education Funds | 0000 | 9780 | *1,667.96* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 32,592.35 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 32,592.35 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 6.77 | | |
| 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 | | | 6.77 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 32,585.58 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | |
| 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% |
| **FEDERAL REVENUE** | | | | | |
| 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 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| 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 | 67,699.00 | 59,155.00 | -12.6% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 67,699.00 | 59,155.00 | -12.6% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| 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 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 67,699.00 | 59,155.00 | -12.6% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 53,000.00 | 44,668.00 | -15.7% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 53,000.00 | 44,668.00 | -15.7% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 800.00 | 800.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 800.00 | 800.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 9,063.00 | 8,560.00 | -5.6% |
| PERS | | 3201-3202 | 158.00 | 166.00 | 5.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 831.00 | 831.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 26.00 | 27.00 | 3.8% |
| Workers' Compensation | | 3601-3602 | 1,033.00 | 834.00 | -19.3% |
| OPEB, Allocated | | 3701-3702 | 419.00 | 452.00 | 7.9% |
| 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 | | | 11,530.00 | 10,870.00 | -5.7% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 30,661.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 30,661.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 15,000.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 15,000.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 5,552.00 | 2,817.00 | -49.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 5,552.00 | 2,817.00 | -49.3% |
| TOTAL, EXPENDITURES | | | 116,543.00 | 59,155.00 | -49.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| 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% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 67,699.00 | 59,155.00 | -12.6% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 67,699.00 | 59,155.00 | -12.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 109,950.00 | 55,291.00 | -49.7% |
| 2) Instruction - Related Services | 2000-2999 | | 1,041.00 | 1,047.00 | 0.6% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 5,552.00 | 2,817.00 | -49.3% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 116,543.00 | 59,155.00 | -49.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (48,844.00) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (48,844.00) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 75,355.20 | 42,958.20 | -43.0% |
| b) Audit Adjustments | | 9793 | 16,447.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 91,802.20 | 42,958.20 | -53.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 91,802.20 | 42,958.20 | -53.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 42,958.20 | 42,958.20 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 41,290.24 | 41,290.24 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,667.96 | 1,667.96 | 0.0% |
| Adult Education Fund | 0000 | 9780 | | *1,667.96* | |
| Adult Education Funds | 0000 | 9780 | *1,667.96* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---|---|---|---|
| 6391 | Adult Education Program | 16,447.24 | 16,447.24 |
| 9010 | Other Restricted Local | 24,843.00 | 24,843.00 |
| Total, Restricted Balance | | 41,290.24 | 41,290.24 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 962,718.00 | 962,718.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,500.00 | 3,000.00 | -88.2% |
| 5) TOTAL, REVENUES | | | 988,218.00 | 965,718.00 | -2.3% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 353,976.00 | 303,843.00 | -14.2% |
| 2) Classified Salaries | | 2000-2999 | 215,277.00 | 276,082.00 | 28.2% |
| 3) Employee Benefits | | 3000-3999 | 292,158.00 | 292,818.00 | 0.2% |
| 4) Books and Supplies | | 4000-4999 | 152,448.00 | 19,074.00 | -87.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 16,307.00 | 0.00 | -100.0% |
| 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 | 60,883.00 | 70,901.00 | 16.5% |
| 9) TOTAL, EXPENDITURES | | | 1,091,049.00 | 962,718.00 | -11.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (102,831.00) | 3,000.00 | -102.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (102,831.00) | 3,000.00 | -102.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 104,332.87 | 1,501.87 | -98.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 104,332.87 | 1,501.87 | -98.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 104,332.87 | 1,501.87 | -98.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,501.87 | 4,501.87 | 199.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,501.87 | 4,501.87 | 199.8% |
| 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 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 219,930.82 | | |
| 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 | 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 | | | 219,930.82 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 251.70 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 72,685.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 72,936.70 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 146,994.12 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 957,718.00 | 957,718.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 5,000.00 | 5,000.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 962,718.00 | 962,718.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| 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 | 1,500.00 | 3,000.00 | 100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 24,000.00 | 0.00 | -100.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 25,500.00 | 3,000.00 | -88.2% |
| TOTAL, REVENUES | | | 988,218.00 | 965,718.00 | -2.3% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 287,337.00 | 303,843.00 | 5.7% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 66,639.00 | 0.00 | -100.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 353,976.00 | 303,843.00 | -14.2% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 124,934.00 | 119,723.00 | -4.2% |
| Classified Support Salaries | | 2200 | 39,813.00 | 39,190.00 | -1.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 66,639.00 | New |
| Clerical, Technical and Office Salaries | | 2400 | 50,530.00 | 50,530.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 215,277.00 | 276,082.00 | 28.2% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 44,946.00 | 43,513.00 | -3.2% |
| PERS | | 3201-3202 | 59,164.00 | 61,001.00 | 3.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 30,895.00 | 29,615.00 | -4.1% |
| Health and Welfare Benefits | | 3401-3402 | 135,793.00 | 135,697.00 | -0.1% |
| Unemployment Insurance | | 3501-3502 | 282.00 | 283.00 | 0.4% |
| Workers' Compensation | | 3601-3602 | 10,808.00 | 8,744.00 | -19.1% |
| OPEB, Allocated | | 3701-3702 | 4,392.00 | 4,739.00 | 7.9% |
| OPEB, Active Employees | | 3751-3752 | 5,878.00 | 9,226.00 | 57.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 292,158.00 | 292,818.00 | 0.2% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 2,936.00 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 149,512.00 | 19,074.00 | -87.2% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 152,448.00 | 19,074.00 | -87.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 7,766.00 | 0.00 | -100.0% |
| Dues and Memberships | | 5300 | 3,484.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,100.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 559.00 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 468.00 | 0.00 | -100.0% |
| Communications | | 5900 | 930.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 16,307.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 60,883.00 | 70,901.00 | 16.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 60,883.00 | 70,901.00 | 16.5% |
| TOTAL, EXPENDITURES | | | 1,091,049.00 | 962,718.00 | -11.8% |

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

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 962,718.00 | 962,718.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,500.00 | 3,000.00 | -88.2% |
| 5) TOTAL, REVENUES | | | 988,218.00 | 965,718.00 | -2.3% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 761,337.00 | 623,804.00 | -18.1% |
| 2) Instruction - Related Services | 2000-2999 | | 261,446.00 | 262,002.00 | 0.2% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 60,883.00 | 70,901.00 | 16.5% |
| 8) Plant Services | 8000-8999 | | 7,383.00 | 6,011.00 | -18.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,091,049.00 | 962,718.00 | -11.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (102,831.00) | 3,000.00 | -102.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (102,831.00) | 3,000.00 | -102.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 104,332.87 | 1,501.87 | -98.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 104,332.87 | 1,501.87 | -98.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 104,332.87 | 1,501.87 | -98.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,501.87 | 4,501.87 | 199.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,501.87 | 4,501.87 | 199.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---|---|---|---|
| 6052 | Child Development: Prekindergarten and Family Literacy, Proç | 1.58 | 1.58 |
| 6130 | Child Development: Center-Based Reserve Account | 1,500.00 | 4,500.00 |
| 9010 | Other Restricted Local | 0.29 | 0.29 |
| Total, Restricted Balance | | 1,501.87 | 4,501.87 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,441,102.00 | 4,630,000.00 | 4.3% |
| 3) Other State Revenue | | 8300-8599 | 300,000.00 | 300,000.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 616,000.00 | 666,000.00 | 8.1% |
| 5) TOTAL, REVENUES | | | 5,357,102.00 | 5,596,000.00 | 4.5% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,024,848.00 | 2,002,837.00 | -1.1% |
| 3) Employee Benefits | | 3000-3999 | 1,434,182.00 | 1,505,155.00 | 4.9% |
| 4) Books and Supplies | | 4000-4999 | 2,816,881.00 | 1,824,487.00 | -35.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 157,154.00 | 123,046.00 | -21.7% |
| 6) Capital Outlay | | 6000-6999 | 936.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 322,341.00 | 220,475.00 | -31.6% |
| 9) TOTAL, EXPENDITURES | | | 6,756,342.00 | 5,676,000.00 | -16.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,399,240.00) | (80,000.00) | -94.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 80,000.00 | 80,000.00 | 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 | | | 80,000.00 | 80,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,319,240.00) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,584,040.44 | 264,800.44 | -83.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,584,040.44 | 264,800.44 | -83.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,584,040.44 | 264,800.44 | -83.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 264,800.44 | 264,800.44 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 4,890.00 | 0.00 | -100.0% |
| Stores | | 9712 | 36,679.39 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 223,231.05 | 264,800.44 | 18.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 334,552.26 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | (3,000.00) | | |
| c) in Revolving Cash Account | | 9130 | 4,890.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 118,591.77 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 36,679.39 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 491,713.42 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 39.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 20,603.68 | | |
| 6) TOTAL, LIABILITIES | | | 20,642.68 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 471,070.74 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 4,441,102.00 | 4,630,000.00 | 4.3% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,441,102.00 | 4,630,000.00 | 4.3% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 300,000.00 | 300,000.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 300,000.00 | 300,000.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 600,000.00 | 650,000.00 | 8.3% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 16,000.00 | 16,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 616,000.00 | 666,000.00 | 8.1% |
| TOTAL, REVENUES | | | 5,357,102.00 | 5,596,000.00 | 4.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 1,755,894.00 | 1,729,881.00 | -1.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 196,190.00 | 210,337.00 | 7.2% |
| Clerical, Technical and Office Salaries | | 2400 | 72,764.00 | 62,619.00 | -13.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,024,848.00 | 2,002,837.00 | -1.1% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 559.00 | 474.00 | -15.2% |
| PERS | | 3201-3202 | 383,239.00 | 413,585.00 | 7.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 154,360.00 | 159,179.00 | 3.1% |
| Health and Welfare Benefits | | 3401-3402 | 806,220.00 | 826,470.00 | 2.5% |
| Unemployment Insurance | | 3501-3502 | 1,013.00 | 1,042.00 | 2.9% |
| Workers' Compensation | | 3601-3602 | 38,917.00 | 32,288.00 | -17.0% |
| OPEB, Allocated | | 3701-3702 | 15,811.00 | 17,499.00 | 10.7% |
| OPEB, Active Employees | | 3751-3752 | 34,063.00 | 54,618.00 | 60.3% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,434,182.00 | 1,505,155.00 | 4.9% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 264,616.00 | 182,300.00 | -31.1% |
| Noncapitalized Equipment | | 4400 | 19,000.00 | 19,000.00 | 0.0% |
| Food | | 4700 | 2,533,265.00 | 1,623,187.00 | -35.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,816,881.00 | 1,824,487.00 | -35.2% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 12,000.00 | 8,000.00 | -33.3% |
| Dues and Memberships | | 5300 | 300.00 | 300.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 59,400.00 | 55,000.00 | -7.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 59,250.00 | 37,646.00 | -36.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (4,996.00) | 100.00 | -102.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 20,050.00 | 15,000.00 | -25.2% |
| Communications | | 5900 | 11,150.00 | 7,000.00 | -37.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 157,154.00 | 123,046.00 | -21.7% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 936.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 936.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 322,341.00 | 220,475.00 | -31.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 322,341.00 | 220,475.00 | -31.6% |
| TOTAL, EXPENDITURES | | | 6,756,342.00 | 5,676,000.00 | -16.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 80,000.00 | 80,000.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 80,000.00 | 80,000.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 80,000.00 | 80,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,441,102.00 | 4,630,000.00 | 4.3% |
| 3) Other State Revenue | | 8300-8599 | 300,000.00 | 300,000.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 616,000.00 | 666,000.00 | 8.1% |
| 5) TOTAL, REVENUES | | | 5,357,102.00 | 5,596,000.00 | 4.5% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 6,374,601.00 | 5,400,525.00 | -15.3% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 322,341.00 | 220,475.00 | -31.6% |
| 8) Plant Services | 8000-8999 | | 59,400.00 | 55,000.00 | -7.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,756,342.00 | 5,676,000.00 | -16.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (1,399,240.00) | (80,000.00) | -94.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 80,000.00 | 80,000.00 | 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 | | | 80,000.00 | 80,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,319,240.00) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,584,040.44 | 264,800.44 | -83.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,584,040.44 | 264,800.44 | -83.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,584,040.44 | 264,800.44 | -83.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 264,800.44 | 264,800.44 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 4,890.00 | 0.00 | -100.0% |
| Stores | | 9712 | 36,679.39 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 223,231.05 | 264,800.44 | 18.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 223,231.05 | 264,800.44 |
| Total, Restricted Balance | | 223,231.05 | 264,800.44 |

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

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,050,513.73 | 18,050,513.73 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,050,513.73 | 18,050,513.73 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,050,513.73 | 18,050,513.73 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,050,513.73 | 18,050,513.73 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2.99 | 2.99 | 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 | 18,050,510.74 | 18,050,510.74 | 0.0% |
| Building Funds | 0000 | 9780 | | *18,050,510.74* | |
| Bond Fund | 0000 | 9780 | *18,050,510.74* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,679,512.81 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 3,679,512.81 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 3,679,512.81 | | |

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

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

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

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

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

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

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,050,513.73 | 18,050,513.73 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,050,513.73 | 18,050,513.73 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,050,513.73 | 18,050,513.73 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 18,050,513.73 | 18,050,513.73 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2.99 | 2.99 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 18,050,510.74 | 18,050,510.74 | 0.0% |
| Building Funds | 0000 | 9780 | | *18,050,510.74* | |
| Bond Fund | 0000 | 9780 | *18,050,510.74* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 2.99 | 2.99 |
| Total, Restricted Balance | | 2.99 | 2.99 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,519,880.00 | 2,530,090.00 | 0.4% |
| 5) TOTAL, REVENUES | | | 2,519,880.00 | 2,530,090.00 | 0.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 700,176.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 458,113.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 1,268,775.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 888,551.00 | 1,874,824.00 | 111.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,315,615.00 | 1,874,824.00 | -43.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (795,735.00) | 655,266.00 | -182.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (795,735.00) | 655,266.00 | -182.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 849,437.42 | 53,702.42 | -93.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 849,437.42 | 53,702.42 | -93.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 849,437.42 | 53,702.42 | -93.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 53,702.42 | 708,968.42 | 1220.2% |
| 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 | 53,701.61 | 708,967.61 | 1220.2% |
| 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 | 0.81 | 0.81 | 0.0% |
| Capital Facilities Fund | 0000 | 9780 | | *0.81* | |
| Capital Facilities Fund | 0000 | 9780 | *0.81* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,416,462.13 | | |
| 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 | (0.40) | | |
| 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 | | | 2,416,461.73 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 47,639.26 | | |
| 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 | | | 47,639.26 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 2,368,822.47 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 58,782.00 | 30,000.00 | -49.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 1,572,057.00 | 2,500,090.00 | 59.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 889,041.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,519,880.00 | 2,530,090.00 | 0.4% |
| TOTAL, REVENUES | | | 2,519,880.00 | 2,530,090.00 | 0.4% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 133,892.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 566,284.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 700,176.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 458,113.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 458,113.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 53,678.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,007,008.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 208,089.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,268,775.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 134,824.00 | New |
| Other Debt Service - Principal | | 7439 | 888,551.00 | 1,740,000.00 | 95.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 888,551.00 | 1,874,824.00 | 111.0% |
| TOTAL, EXPENDITURES | | | 3,315,615.00 | 1,874,824.00 | -43.5% |

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

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,519,880.00 | 2,530,090.00 | 0.4% |
| 5) TOTAL, REVENUES | | | 2,519,880.00 | 2,530,090.00 | 0.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 9,375.00 | 0.00 | -100.0% |
| 8) Plant Services | 8000-8999 | | 2,417,689.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 888,551.00 | 1,874,824.00 | 111.0% |
| 10) TOTAL, EXPENDITURES | | | 3,315,615.00 | 1,874,824.00 | -43.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (795,735.00) | 655,266.00 | -182.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (795,735.00) | 655,266.00 | -182.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 849,437.42 | 53,702.42 | -93.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 849,437.42 | 53,702.42 | -93.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 849,437.42 | 53,702.42 | -93.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 53,702.42 | 708,968.42 | 1220.2% |
| 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 | 53,701.61 | 708,967.61 | 1220.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.81 | 0.81 | 0.0% |
| Capital Facilities Fund | 0000 | 9780 | | *0.81* | |
| Capital Facilities Fund | 0000 | 9780 | *0.81* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 0.61 | 0.61 |
| 9010 | Other Restricted Local | 53,701.00 | 708,967.00 |
| Total, Restricted Balance | | 53,701.61 | 708,967.61 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 29,987,422.00 | 739,999.00 | -97.5% |
| 4) Other Local Revenue | | 8600-8799 | 264,575.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 30,251,997.00 | 739,999.00 | -97.6% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,244.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 2,798,334.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,801,578.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 27,450,419.00 | 739,999.00 | -97.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 27,450,419.00 | 739,999.00 | -97.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,126,507.59 | 28,576,926.59 | 2436.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,126,507.59 | 28,576,926.59 | 2436.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,126,507.59 | 28,576,926.59 | 2436.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 28,576,926.59 | 29,316,925.59 | 2.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1.78 | 740,000.78 | 41572977.5% |
| 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 | 28,576,924.81 | 28,576,924.81 | 0.0% |
| Prop 1A/School Facilities | 0000 | 9780 | | *28,576,924.81* | |
| | 0000 | 9780 | | | |
| PROP 1A/ School Facilities | 0000 | 9780 | *28,576,924.81* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 30,183,949.32 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 30,183,949.32 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 30,183,949.32 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 29,987,422.00 | 739,999.00 | -97.5% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 29,987,422.00 | 739,999.00 | -97.5% |
| **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 | 264,575.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 264,575.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 30,251,997.00 | 739,999.00 | -97.6% |

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

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,244.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,244.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 722,234.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 400,000.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 638,206.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,037,894.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,798,334.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,801,578.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: State School Building Fund/ County School Facilities Fund From: All Other Funds | | 8913 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

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

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 29,987,422.00 | 739,999.00 | -97.5% |
| 4) Other Local Revenue | | 8600-8799 | 264,575.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 30,251,997.00 | 739,999.00 | -97.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 2,801,578.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,801,578.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 27,450,419.00 | 739,999.00 | -97.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 27,450,419.00 | 739,999.00 | -97.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,126,507.59 | 28,576,926.59 | 2436.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,126,507.59 | 28,576,926.59 | 2436.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,126,507.59 | 28,576,926.59 | 2436.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 28,576,926.59 | 29,316,925.59 | 2.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1.78 | 740,000.78 | 41572977.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 28,576,924.81 | 28,576,924.81 | 0.0% |
| Prop 1A/School Facilities | 0000 | 9780 | | *28,576,924.81* | |
| | 0000 | 9780 | | | |
| PROP 1A/ School Facilities | 0000 | 9780 | *28,576,924.81* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 1.78 | 740,000.78 |
| Total, Restricted Balance | | 1.78 | 740,000.78 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 20,220.00 | 175,000.00 | 765.5% |
| 5) TOTAL, REVENUES | | | 20,220.00 | 175,000.00 | 765.5% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 18,551.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 60,071.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 5,961,329.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 6,039,951.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (6,019,731.00) | 175,000.00 | -102.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (6,019,731.00) | 175,000.00 | -102.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,811,867.76 | 4,792,136.76 | -55.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,811,867.76 | 4,792,136.76 | -55.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,811,867.76 | 4,792,136.76 | -55.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,792,136.76 | 4,967,136.76 | 3.7% |
| 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 | | 9740 | 774,738.78 | 774,738.78 | 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 | 4,017,397.98 | 4,192,397.98 | 4.4% |
| Capital Improvement Fund | 0000 | 9780 | | *4,192,397.98* | |
| Capital Improvement Fund | 0000 | 9780 | *4,017,397.98* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 7,945,424.64 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 754,848.68 | | |
| 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 | | | 8,700,273.32 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 14,434.66 | | |
| 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 | | | 14,434.66 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 8,685,838.66 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 19,425.00 | 175,000.00 | 800.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 795.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 20,220.00 | 175,000.00 | 765.5% |
| TOTAL, REVENUES | | | 20,220.00 | 175,000.00 | 765.5% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 48.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 18,503.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 18,551.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 51.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 55,980.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,040.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 60,071.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 69,965.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 5,891,364.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 5,961,329.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 6,039,951.00 | 0.00 | -100.0% |

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

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

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 20,220.00 | 175,000.00 | 765.5% |
| 5) TOTAL, REVENUES | | | 20,220.00 | 175,000.00 | 765.5% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 6,039,951.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,039,951.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (6,019,731.00) | 175,000.00 | -102.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (6,019,731.00) | 175,000.00 | -102.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,811,867.76 | 4,792,136.76 | -55.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,811,867.76 | 4,792,136.76 | -55.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,811,867.76 | 4,792,136.76 | -55.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,792,136.76 | 4,967,136.76 | 3.7% |
| 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 | | 9740 | 774,738.78 | 774,738.78 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 4,017,397.98 | 4,192,397.98 | 4.4% |
| Capital Improvement Fund | 0000 | 9780 | | *4,192,397.98* | |
| Capital Improvement Fund | 0000 | 9780 | *4,017,397.98* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2019-20 Estimated Actuals | 2020-21 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 774,738.78 | 774,738.78 |
| Total, Restricted Balance | | 774,738.78 | 774,738.78 |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 72,000.00 | 223,200.00 | 210.0% |
| 5) TOTAL, REVENUES | | | 72,000.00 | 223,200.00 | 210.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,387.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 50.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 12,437.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 59,563.00 | 223,200.00 | 274.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 59,563.00 | 223,200.00 | 274.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 394,151.67 | 453,714.67 | 15.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 394,151.67 | 453,714.67 | 15.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 394,151.67 | 453,714.67 | 15.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 453,714.67 | 676,914.67 | 49.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 453,714.67 | 676,914.67 | 49.2% |
| Community Facilities #2 | 0000 | 9780 | | *676,914.67* | |
| Community Facilities #2 | 0000 | 9780 | *453,714.67* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 610,233.81 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 610,233.81 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 610,233.81 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 70,000.00 | 215,000.00 | 207.1% |
| 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 | 2,000.00 | 8,200.00 | 310.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 72,000.00 | 223,200.00 | 210.0% |
| TOTAL, REVENUES | | | 72,000.00 | 223,200.00 | 210.0% |

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

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 12,387.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,387.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 50.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 50.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| 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 | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 12,437.00 | 0.00 | -100.0% |

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

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

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 72,000.00 | 223,200.00 | 210.0% |
| 5) TOTAL, REVENUES | | | 72,000.00 | 223,200.00 | 210.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 12,437.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 12,437.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 59,563.00 | 223,200.00 | 274.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 59,563.00 | 223,200.00 | 274.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 394,151.67 | 453,714.67 | 15.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 394,151.67 | 453,714.67 | 15.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 394,151.67 | 453,714.67 | 15.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 453,714.67 | 676,914.67 | 49.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 453,714.67 | 676,914.67 | 49.2% |
| Community Facilities #2 | 0000 | 9780 | | *676,914.67* | |
| Community Facilities #2 | 0000 | 9780 | *453,714.67* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,967,571.08 | 5,967,571.08 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,967,571.08 | 5,967,571.08 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,967,571.08 | 5,967,571.08 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,967,571.08 | 5,967,571.08 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 5,967,571.08 | 5,967,571.08 | 0.0% |
| Bond Interest & Redemption Fund | 0000 | 9780 | | *5,967,571.08* | |
| Bond Interest and Redemption Fund | 0000 | 9780 | *5,967,571.08* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 5,967,571.08 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 5,967,571.08 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 5,967,571.08 | | |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

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

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

| Description | Function Codes | Object Codes | 2019-20 Estimated Actuals | 2020-21 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,967,571.08 | 5,967,571.08 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,967,571.08 | 5,967,571.08 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,967,571.08 | 5,967,571.08 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,967,571.08 | 5,967,571.08 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 5,967,571.08 | 5,967,571.08 | 0.0% |
| Bond Interest & Redemption Fund | 0000 | 9780 | | *5,967,571.08* | |
| Bond Interest and Redemption Fund | 0000 | 9780 | *5,967,571.08* | | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | 2019-20 Estimated Actuals | | | 2020-21 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 10.490.48 | 10.490.48 | 10.490.48 | 10.490.48 | 10.490.48 | 10.490.48 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 10.490.48 | 10.490.48 | 10.490.48 | 10.490.48 | 10.490.48 | 10.490.48 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 149.79 | 149.79 | 149.79 | 149.79 | 149.79 | 149.79 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 149.79 | 149.79 | 149.79 | 149.79 | 149.79 | 149.79 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 10.640.27 | 10.640.27 | 10.640.27 | 10.640.27 | 10.640.27 | 10,640.27 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 10,846,483.00 | | 10,846,483.00 | | | 10,846,483.00 |
| Work in Progress | 11,806,792.00 | | 11,806,792.00 | | | 11,806,792.00 |
| Total capital assets not being depreciated | 22,653,275.00 | 0.00 | 22,653,275.00 | 0.00 | 0.00 | 22,653,275.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 27,742,580.00 | | 27,742,580.00 | | | 27,742,580.00 |
| Buildings | 149,826,096.00 | | 149,826,096.00 | | | 149,826,096.00 |
| Equipment | 21,397,901.00 | | 21,397,901.00 | | | 21,397,901.00 |
| Total capital assets being depreciated | 198,966,577.00 | 0.00 | 198,966,577.00 | 0.00 | 0.00 | 198,966,577.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (8,625,142.00) | | (8,625,142.00) | | | (8,625,142.00) |
| Buildings | (38,120,859.00) | | (38,120,859.00) | | | (38,120,859.00) |
| Equipment | (10,595,205.00) | | (10,595,205.00) | | | (10,595,205.00) |
| Total accumulated depreciation | (57,341,206.00) | 0.00 | (57,341,206.00) | 0.00 | 0.00 | (57,341,206.00) |
| Total capital assets being depreciated, net | 141,625,371.00 | 0.00 | 141,625,371.00 | 0.00 | 0.00 | 141,625,371.00 |
| Governmental activity capital assets, net | 164,278,646.00 | 0.00 | 164,278,646.00 | 0.00 | 0.00 | 164,278,646.00 |
| **Business-Type Activities:** | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 25,441,629.97 | 16,044,747.48 | 7,297,473.90 | 1,080,570.31 | 317,268.74 | 2,960,548.23 | 2,378,376.98 | 1,901,263.94 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 0.00 | 4,412,917.00 | 4,412,917.00 | 10,500,000.00 | 7,043,250.00 | 4,512,917.00 | 8,500,043.00 | 6,504,350.00 |
| Property Taxes | 8020-8079 | | 0.00 | 0.00 | 170,316.87 | 880,495.85 | 869,204.26 | 5,591,587.57 | 773,011.97 | 650,819.78 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 206,014.26 | 206,014.26 | 364,115.37 | 364,115.37 | 1,933.80 | 364,115.37 | 456,830.01 | 225,886.00 |
| Other State Revenue | 8300-8599 | | 130,844.00 | 130,844.00 | 812,821.92 | 812,821.92 | 1,554,162.59 | 812,821.92 | 953,448.00 | 1,554,162.59 |
| Other Local Revenue | 8600-8799 | | 29,142.28 | 29,142.28 | 29,142.28 | 25,552.00 | 38,424.92 | 25,521.86 | 30,500.07 | 32,224.96 |
| Interfund Transfers In | 8910-8929 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 79,449.09 | (79,449.09) |
| TOTAL RECEIPTS | | | 366,000.54 | 4,778,917.54 | 5,789,313.44 | 12,582,985.14 | 9,506,975.57 | 11,306,963.72 | 10,793,282.14 | 8,887,994.24 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 3,972,862.03 | 4,506,658.03 | 4,504,770.03 | 4,523,789.03 | 4,554,439.03 | 4,606,749.03 | 4,495,354.03 | 4,490,676.03 |
| Classified Salaries | 2000-2999 | | 1,499,758.00 | 1,628,565.00 | 1,648,690.00 | 1,685,998.00 | 1,756,157.00 | 1,818,048.00 | 1,765,078.00 | 1,705,165.00 |
| Employee Benefits | 3000-3999 | | 3,109,687.00 | 3,104,698.00 | 3,136,645.00 | 3,109,129.00 | 3,799,125.00 | 3,212,247.00 | 3,598,745.00 | 3,751,099.00 |
| Books and Supplies | 4000-4999 | | 15,999.00 | 578,062.00 | 362,621.00 | 3,175,047.00 | 425,257.00 | 328,527.00 | 271,354.00 | 244,353.00 |
| Services | 5000-5999 | | 658,428.00 | 1,252,563.00 | 748,256.00 | 791,688.00 | 911,294.00 | 635,889.00 | 1,309,814.00 | 548,183.00 |
| Capital Outlay | 6000-6599 | | 39,864.00 | 71,788.00 | 6,231.00 | 37,711.00 | 235,089.00 | (115,930.00) | 6,861.00 | 201,642.00 |
| Other Outgo | 7000-7499 | | 466,285.00 | 82,577.00 | 149,153.00 | 506,129.00 | 150,965.00 | 564,204.00 | 119,599.00 | 218,980.00 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,533.00 | 80,886.00 | (79,449.00) |
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 9,762,883.03 | 11,224,911.03 | 10,556,366.03 | 13,829,491.03 | 11,832,326.03 | 11,130,267.03 | 11,647,691.03 | 11,080,649.03 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | 0.00 | 137,222.56 | 260,900.00 | 360,620.75 | 4,971,184.83 | (500,000.00) | 177,315.00 | 1,980,107.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 137,222.56 | 260,900.00 | 360,620.75 | 4,971,184.83 | (500,000.00) | 177,315.00 | 1,980,107.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 0.00 | 2,438,502.65 | 1,710,751.00 | (122,583.57) | 2,554.88 | 258,867.94 | (199,980.85) | 270,450.00 |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 2,438,502.65 | 1,710,751.00 | (122,583.57) | 2,554.88 | 258,867.94 | (199,980.85) | 270,450.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | (2,301,280.09) | (1,449,851.00) | 483,204.32 | 4,968,629.95 | (758,867.94) | 377,295.85 | 1,709,657.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (9,396,882.49) | (8,747,273.58) | (6,216,903.59) | (763,301.57) | 2,643,279.49 | (582,171.25) | (477,113.04) | (482,997.79) |
| F. ENDING CASH (A + E) | | | 16,044,747.48 | 7,297,473.90 | 1,080,570.31 | 317,268.74 | 2,960,548.23 | 2,378,376.98 | 1,901,263.94 | 1,418,266.15 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| ESTIMATES THROUGH THE MONTH OF | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 1,418,266.15 | 4,441,813.89 | 5,318,968.88 | 2,268,012.91 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 12,356,412.00 | 6,043,250.00 | 6,043,250.00 | 6,043,250.00 | 17,377,111.00 | | 93,749,667.00 | 93,749,667.00 |
| Property Taxes | 8020-8079 | 147,700.35 | 4,020,112.92 | 469,769.42 | 44,707.01 | | | 13,617,726.00 | 13,617,726.00 |
| Miscellaneous Funds | 8080-8099 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | 740,573.51 | 407,389.20 | 48,847.51 | 1,194,547.55 | 2,537,519.79 | | 7,117,902.00 | 7,117,902.00 |
| Other State Revenue | 8300-8599 | 953,448.00 | 1,259,551.53 | 1,569,886.61 | 812,821.92 | 822,604.00 | | 12,180,239.00 | 12,180,239.00 |
| Other Local Revenue | 8600-8799 | 31,111.88 | 15,552.49 | 15,552.49 | 15,552.49 | 0.00 | | 317,420.00 | 317,420.00 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 14,229,245.74 | 11,745,856.14 | 8,147,306.03 | 8,110,878.97 | 20,737,234.79 | 0.00 | 126,982,954.00 | 126,982,954.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 4,481,827.00 | 4,595,375.15 | 4,489,495.00 | 4,538,973.61 | | | 53,760,968.00 | 53,760,968.00 |
| Classified Salaries | 2000-2999 | 1,709,873.00 | 1,639,783.00 | 1,709,879.00 | 1,709,879.00 | | | 20,276,873.00 | 20,276,873.00 |
| Employee Benefits | 3000-3999 | 3,338,975.00 | 3,338,749.00 | 3,968,498.00 | 3,389,795.00 | | | 40,857,392.00 | 40,857,392.00 |
| Books and Supplies | 4000-4999 | 566,227.00 | 286,251.00 | 361,557.00 | 392,176.00 | | | 7,007,431.00 | 7,007,431.00 |
| Services | 5000-5999 | 920,223.00 | 686,477.00 | 686,477.00 | 931,857.00 | | | 10,081,149.00 | 10,081,149.00 |
| Capital Outlay | 6000-6599 | 99,702.00 | 6,569.00 | 75,189.00 | 115,325.00 | | | 780,041.00 | 780,041.00 |
| Other Outgo | 7000-7499 | 218,980.00 | 217,946.00 | (191,073.00) | 82,134.00 | | | 2,585,879.00 | 2,585,879.00 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | (1,970.00) | | | 80,000.00 | 80,000.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 11,335,807.00 | 10,771,150.15 | 11,100,022.00 | 11,158,169.61 | 0.00 | 0.00 | 135,429,733.00 | 135,429,733.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | 0.00 | 0.00 | (27,598.00) | (11,758.11) | | | 7,347,994.03 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | 0.00 | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | (27,598.00) | (11,758.11) | 0.00 | 0.00 | 7,347,994.03 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | (130,109.00) | 97,551.00 | 70,642.00 | 814,513.00 | | | 5,211,159.05 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | (130,109.00) | 97,551.00 | 70,642.00 | 814,513.00 | 0.00 | 0.00 | 5,211,159.05 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 130,109.00 | (97,551.00) | (98,240.00) | (826,271.11) | 0.00 | 0.00 | 2,136,834.98 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 3,023,547.74 | 877,154.99 | (3,050,955.97) | (3,873,561.75) | 20,737,234.79 | 0.00 | (6,309,944.02) | (8,446,779.00) |
| F. ENDING CASH (A + E) | | 4,441,813.89 | 5,318,968.88 | 2,268,012.91 | (1,605,548.84) | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 19,131,685.95 | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 19,131,685.95 | 13,134,953.46 | 7,265,851.68 | 10,204,851.34 | 5,853,529.43 | 1,342,367.97 | 9,822,201.66 | 3,979,600.68 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 3,400,150.00 | 3,400,150.00 | 10,812,472.25 | 3,400,150.00 | 3,400,150.00 | 12,812,247.00 | 3,400,150.00 | 2,415,000.00 |
| Property Taxes | 8020-8079 | | 0.00 | 0.00 | 170,316.87 | 880,495.85 | 869,204.26 | 5,591,587.57 | 773,011.97 | 650,819.78 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 206,014.26 | 20,614.26 | 364,115.37 | 364,115.37 | 1,933.80 | 364,115.37 | 456,830.01 | 225,886.00 |
| Other State Revenue | 8300-8599 | | 130,844.00 | 130,844.00 | 812,821.92 | 812,821.92 | 1,554,162.59 | 812,821.92 | 953,448.00 | 1,554,162.59 |
| Other Local Revenue | 8600-8799 | | 29,142.28 | 29,142.28 | 29,142.28 | 25,552.00 | 38,424.92 | 25,521.86 | 30,500.07 | 32,224.96 |
| Interfund Transfers In | 8910-8929 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 3,766,150.54 | 3,580,750.54 | 12,188,868.69 | 5,483,135.14 | 5,863,875.57 | 19,606,293.72 | 5,613,940.05 | 4,878,093.33 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 3,972,862.03 | 4,506,658.03 | 4,504,770.03 | 4,523,789.03 | 4,554,439.03 | 4,606,749.03 | 4,495,354.03 | 4,695,903.00 |
| Classified Salaries | 2000-2999 | | 1,499,758.00 | 1,628,565.00 | 1,648,690.00 | 1,685,998.00 | 1,756,157.00 | 1,818,048.00 | 1,765,078.00 | 1,705,165.00 |
| Employee Benefits | 3000-3999 | | 3,109,687.00 | 3,104,698.00 | 3,136,645.00 | 3,109,129.00 | 3,799,125.00 | 3,212,247.00 | 3,598,745.00 | 3,751,099.00 |
| Books and Supplies | 4000-4999 | | 15,999.00 | 578,062.00 | 362,621.00 | 3,175,047.00 | 425,257.00 | 328,527.00 | 271,354.00 | 271,000.00 |
| Services | 5000-5999 | | 658,428.00 | 1,252,563.00 | 748,256.00 | 791,688.00 | 911,294.00 | 635,889.00 | 1,118,664.00 | 548,183.00 |
| Capital Outlay | 6000-6599 | | 39,864.00 | 71,788.00 | 6,231.00 | | 72,800.00 | (115,930.00) | 6,861.00 | 201,642.00 |
| Other Outgo | 7000-7499 | | 466,285.00 | 82,577.00 | 149,153.00 | 506,129.00 | 150,965.00 | 560,397.00 | 119,599.00 | 218,980.00 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,533.00 | 80,886.00 | (79,449.00) |
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 9,762,883.03 | 11,224,911.03 | 10,556,366.03 | 13,791,780.03 | 11,670,037.03 | 11,126,460.03 | 11,456,541.03 | 11,312,523.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | 1,775,058.71 | 1,306,497.00 | 3,957,322.98 | 1,295,000.00 | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 1,775,058.71 | 1,306,497.00 | 3,957,322.98 | 1,295,000.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 1,775,058.71 | 1,306,497.00 | 3,957,322.98 | 1,295,000.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (5,996,732.49) | (5,869,101.78) | 2,938,999.66 | (4,351,321.91) | (4,511,161.46) | 8,479,833.69 | (5,842,600.98) | (6,434,429.67) |
| F. ENDING CASH (A + E) | | | 13,134,953.46 | 7,265,851.68 | 10,204,851.34 | 5,853,529.43 | 1,342,367.97 | 9,822,201.66 | 3,979,600.68 | (2,454,828.99) |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| ESTIMATES THROUGH THE MONTH OF | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| | JUNE | | | | | | | | |
| A. BEGINNING CASH | | (2,454,828.99) | 1,734,586.75 | 2,547,457.14 | 1,534,800.24 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 12,812,472.00 | 7,812,472.25 | 7,812,472.25 | 12,812,472.00 | 9,459,309.25 | | 93,749,667.00 | 93,749,667.00 |
| Property Taxes | 8020-8079 | 147,700.35 | 3,740,876.92 | 469,769.42 | 44,701.01 | | | 13,338,484.00 | 13,338,484.00 |
| Miscellaneous Funds | 8080-8099 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | 740,573.51 | 407,389.20 | 48,847.51 | 1,194,547.55 | 2,722,919.79 | | 7,117,902.00 | 7,117,902.00 |
| Other State Revenue | 8300-8599 | 953,448.00 | 1,259,551.53 | 1,569,886.61 | 812,821.92 | 822,604.00 | | 12,180,239.00 | 12,180,239.00 |
| Other Local Revenue | 8600-8799 | 31,111.88 | 15,552.49 | 15,552.49 | 15,552.49 | | | 317,420.00 | 317,420.00 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 14,685,305.74 | 13,235,842.39 | 9,916,528.28 | 14,880,094.97 | 13,004,833.04 | 0.00 | 126,703,712.00 | 126,703,712.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 4,293,110.00 | 5,006,658.00 | 4,906,834.18 | 4,338,973.61 | | | 54,406,100.00 | 54,406,100.00 |
| Classified Salaries | 2000-2999 | 1,709,873.00 | 1,862,828.00 | 1,709,879.00 | 1,709,879.00 | | | 20,499,918.00 | 20,499,918.00 |
| Employee Benefits | 3000-3999 | 3,338,975.00 | 4,420,542.00 | 3,968,498.00 | 3,968,498.00 | | | 42,517,888.00 | 42,517,888.00 |
| Books and Supplies | 4000-4999 | 266,227.00 | 223,952.00 | 192,176.00 | 192,176.00 | | | 6,302,398.00 | 6,302,398.00 |
| Services | 5000-5999 | 920,223.00 | 686,477.00 | 686,477.00 | 931,857.00 | | | 9,889,999.00 | 9,889,999.00 |
| Capital Outlay | 6000-6599 | 99,702.00 | 6,569.00 | 75,189.00 | 115,325.00 | | | 580,041.00 | 580,041.00 |
| Other Outgo | 7000-7499 | 218,980.00 | 215,946.00 | (191,073.00) | 82,134.00 | | | 2,580,072.00 | 2,580,072.00 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | (1,970.00) | | | 80,000.00 | 80,000.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | | | | 0.00 | |
| TOTAL DISBURSEMENTS | | 10,847,090.00 | 12,422,972.00 | 11,347,980.18 | 11,336,872.61 | 0.00 | 0.00 | 136,856,416.00 | 136,856,416.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | 351,200.00 | | 418,795.00 | | | | 9,103,873.69 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 351,200.00 | 0.00 | 418,795.00 | 0.00 | 0.00 | 0.00 | 9,103,873.69 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 351,200.00 | 0.00 | 418,795.00 | 0.00 | 0.00 | 0.00 | 9,103,873.69 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 4,189,415.74 | 812,870.39 | (1,012,656.90) | 3,543,222.36 | 13,004,833.04 | 0.00 | (1,048,830.31) | (10,152,704.00) |
| F. ENDING CASH (A + E) | | 1,734,586.75 | 2,547,457.14 | 1,534,800.24 | 5,078,022.60 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 18,082,855.64 | |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Merced County Insurance Group

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

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

Date of Meeting: Jun 11, 2020

For additional information on this certification, please contact:

Name: Alejandra Garibay

Title: Director, Fiscal Services

Telephone: 209-826-3801 x 7022

E-mail: agaribay@losbanosusd.k12.ca.us

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: LBUSD District Office
Date: June 08, 2020

Public Hearing:

Place: LBUSD Via Zoom
Date: June 11, 2020
Time: 06:00 PM

Adoption Date: June 11, 2020

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

Contact person for additional information on the budget reports:

Name: Alejandra Garibay
Telephone: 209-3801 x 7022

Title: Director, Fiscal Services
E-mail: agaribay@losbanosusd.k12.ca.us

## Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|---|---|---|---|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | X | |
| | | • If yes, do benefits continue beyond age 65? | X | |
| | | • If yes, are benefits funded by pay-as-you-go? | X | |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | Dec 17, 2020 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |

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

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

| 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 | 54,707,555.00 | 301 | 0.00 | 303 | 54,707,555.00 | 305 | 175,686.00 | | 307 | 54,531,869.00 | 309 |
| 2000 - Classified Salaries | 19,612,335.00 | 311 | 0.00 | 313 | 19,612,335.00 | 315 | 2,560,000.00 | | 317 | 17,052,335.00 | 319 |
| 3000 - Employee Benefits | 41,188,774.00 | 321 | 654,495.00 | 323 | 40,534,279.00 | 325 | 1,692,605.00 | | 327 | 38,841,674.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 12,265,680.17 | 331 | 10,755.00 | 333 | 12,254,925.17 | 335 | 2,781,312.00 | | 337 | 9,473,613.17 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 9,942,002.00 | 341 | 146,433.00 | 343 | 9,795,569.00 | 345 | 820,513.00 | | 347 | 8,975,056.00 | 349 |
| | | | | TOTAL | 136,904,663.17 | 365 | | | TOTAL | 128,874,547.17 | 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 | 44,000,355.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 4,137,424.00 | 380 |
| 3. STRS | 3101 & 3102 | 12,279,702.00 | 382 |
| 4. PERS | 3201 & 3202 | 938,378.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 1,016,962.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 10,282,558.00 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 26,437.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 955,202.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 456,618.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 64,712.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 74,158,348.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 1,163,890.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 72,994,458.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | 56.64% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

**PART III: DEFICIENCY AMOUNT**

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

| | | |
|---|---|---|
| 1. | Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. | Percentage spent by this district (Part II, Line 15) | 56.64% |
| 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) | 128,874,547.17 |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 - Certificated Salaries | 53,760,968.00 | 301 | 0.00 | 303 | 53,760,968.00 | 305 | 381,947.00 | | 307 | 53,379,021.00 | 309 |
| 2000 - Classified Salaries | 20,276,873.00 | 311 | 0.00 | 313 | 20,276,873.00 | 315 | 2,317,971.00 | | 317 | 17,958,902.00 | 319 |
| 3000 - Employee Benefits | 40,857,392.00 | 321 | 626,612.00 | 323 | 40,230,780.00 | 325 | 1,684,432.00 | | 327 | 38,546,348.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 7,104,895.00 | 331 | 0.00 | 333 | 7,104,895.00 | 335 | 1,980,700.00 | | 337 | 5,124,195.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 9,786,956.00 | 341 | 0.00 | 343 | 9,786,956.00 | 345 | 1,050,030.00 | | 347 | 8,736,926.00 | 349 |
| | | | | TOTAL | 131,160,472.00 | 365 | | | TOTAL | 123,745,392.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011 | 1100 | 44,707,838.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 4,913,232.00 | 380 |
| 3. STRS | 3101 & 3102 | 11,583,332.00 | 382 |
| 4. PERS | 3201 & 3202 | 1,146,299.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 1,069,226.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 10,913,765.00 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 25,220.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 782,414.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 745,668.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 75,886,994.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 1,093,568.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 74,793,426.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | 60.44% | |
| 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) | 60.44% |
| 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) | 123,745,392.00 |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2019-20 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 140,295,778.17 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 11,649,992.17 |
| 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 | 1,000.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 967,894.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 80,000.00 |
| 6. All Other Financing Uses | All | 9100<br>9200 | 7699<br>7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 2,025.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 80,000.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 1,130,919.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 1,399,240.00 |
| 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) | | | | 128,914,107.00 |

| Section II - Expenditures Per ADA | | 2019-20 Annual ADA/ Exps. Per ADA |
|---|---|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 10,640.27 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 12,115.68 |

| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | Per ADA |
|---|---|---|
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 119,325,941.69 | 11,266.68 |
| 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) | 119,325,941.69 | 11,266.68 |
| B. Required effort (Line A.2 times 90%) | 107,393,347.52 | 10,140.01 |
| C. Current year expenditures (Line I.E and Line II.B) | 128,914,107.00 | 12,115.68 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

**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) — 5,010,712.00
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) — 109,843,457.00

**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) — 4.56%

**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) | 2,982,675.00 |
| 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 2,938,975.00 |
| 3. | External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 18,567.00 |
| 4. | Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. | Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 753,092.53 |
| 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) | 2,796.28 |
| 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) | 6,696,105.81 |
| 9. | Carry-Forward Adjustment (Part IV, Line F) | (1,610,044.69) |
| 10. | Total Adjusted Indirect Costs (Line A8 plus Line A9) | 5,086,061.12 |
| **B.** | **Base Costs** | |
| 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 85,799,519.59 |
| 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 13,556,893.58 |
| 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 13,206,198.00 |
| 4. | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,538,098.00 |
| 5. | Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 1,000.00 |
| 6. | Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. | Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 448,095.00 |
| 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) | 148,842.00 |
| 10. | Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. | Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 15,762,094.47 |
| 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) | 58,525.72 |
| 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) | 110,991.00 |
| 16. | Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 1,030,166.00 |
| 17. | Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 3,899,800.00 |
| 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) | 135,560,223.36 |
| **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) | 4.94% |
| **D.** | **Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19) | 3.75% |

**Part IV - Carry-forward Adjustment**

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

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

| | | |
|---|---|---|
| **A.** | **Indirect costs incurred in the current year (Part III, Line A8)** | 6,696,105.81 |
| **B.** | **Carry-forward adjustment from prior year(s)** | |
| 1. | Carry-forward adjustment from the second prior year | (294,541.30) |
| 2. | Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **C.** | **Carry-forward adjustment for under- or over-recovery in the current year** | |
| 1. | Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.91%) times Part III, Line B19); zero if negative | 0.00 |
| 2. | Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.91%) times Part III, Line B19); zero if positive | (1,610,044.69) |
| **D.** | **Preliminary carry-forward adjustment (Line C1 or C2)** | (1,610,044.69) |

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

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

| | | |
|---|---|---|
| Option 1. | Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | 3.75% |
| Option 2. | Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-805,022.35) is applied to the current year calculation and the remainder ($-805,022.34) is deferred to one or more future years: | 4.35% |
| Option 3. | Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-536,681.56) is applied to the current year calculation and the remainder ($-1,073,363.13) is deferred to one or more future years: | 4.54% |
| | LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F.** | **Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | (1,610,044.69) |

Approved indirect cost rate: 5.91%
Highest rate used in any program: 5.91%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 3010 | 6,328,472.17 | 374,013.00 | 5.91% |
| 01 | 3182 | 164,805.00 | 9,740.00 | 5.91% |
| 01 | 3310 | 2,199,351.00 | 129,982.00 | 5.91% |
| 01 | 3311 | 10,487.00 | 620.00 | 5.91% |
| 01 | 3327 | 64,906.00 | 3,836.00 | 5.91% |
| 01 | 3410 | 110,819.00 | 6,549.00 | 5.91% |
| 01 | 3550 | 69,289.00 | 3,465.00 | 5.00% |
| 01 | 4035 | 499,198.00 | 29,502.00 | 5.91% |
| 01 | 4126 | 629,183.00 | 37,185.00 | 5.91% |
| 01 | 4127 | 113,401.00 | 6,703.00 | 5.91% |
| 01 | 4203 | 585,331.00 | 11,709.00 | 2.00% |
| 01 | 5640 | 211,272.00 | 12,487.00 | 5.91% |
| 01 | 6010 | 1,514,917.00 | 75,746.00 | 5.00% |
| 01 | 6500 | 11,628,359.00 | 687,236.00 | 5.91% |
| 01 | 6512 | 607,633.00 | 35,908.00 | 5.91% |
| 01 | 6513 | 399,837.00 | 23,631.00 | 5.91% |
| 01 | 6520 | 60,900.00 | 3,600.00 | 5.91% |
| 01 | 7311 | 67,700.00 | 4,002.00 | 5.91% |
| 01 | 7388 | 172,979.00 | 10,225.00 | 5.91% |
| 01 | 7510 | 473,517.00 | 27,985.00 | 5.91% |
| 01 | 8150 | 4,292,871.00 | 253,686.00 | 5.91% |
| 11 | 6391 | 110,991.00 | 5,552.00 | 5.00% |
| 12 | 6052 | 4,721.00 | 279.00 | 5.91% |
| 12 | 6105 | 904,275.00 | 53,443.00 | 5.91% |
| 12 | 9010 | 121,170.00 | 7,161.00 | 5.91% |
| 13 | 5310 | 6,291,963.00 | 322,341.00 | 5.12% |

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---|---|---|---|---|
| **A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 184,187.77 | | 0.00 | 184,187.77 |
| 2. State Lottery Revenue | 8560 | 1,942,214.00 | | 787,409.00 | 2,729,623.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 2,126,401.77 | 0.00 | 787,409.00 | 2,913,810.77 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 2,624.00 | | | 2,624.00 |
| 2. Classified Salaries | 2000-2999 | 66,100.00 | | | 66,100.00 |
| 3. Employee Benefits | 3000-3999 | 43,433.00 | | | 43,433.00 |
| 4. Books and Supplies | 4000-4999 | 854,811.00 | | 772,409.00 | 1,627,220.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 292,351.00 | | | 292,351.00 |
| 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 | | | 15,000.00 | 15,000.00 |
| 6. Capital Outlay | 6000-6999 | 11,012.00 | | | 11,012.00 |
| 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 ) | | 1,270,331.00 | 0.00 | 787,409.00 | 2,057,740.00 |
| **C. ENDING BALANCE** (Must equal Line A6 minus Line B12) | 979Z | 856,070.77 | 0.00 | 0.00 | 856,070.77 |

**D. COMMENTS:**

Per EC 60010 (h) & 60010 (m)(1)- Technology based materials such as software programs where purchased as supplemental instructional materials.

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.

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 107,367,393.00 | -0.66% | 106,662,354.00 | 0.14% | 106,809,805.00 |
| 2. Federal Revenues | 8100-8299 | 251,435.00 | 0.00% | 251,435.00 | 0.00% | 251,435.00 |
| 3. Other State Revenues | 8300-8599 | 1,942,214.00 | 0.00% | 1,942,214.00 | 0.00% | 1,942,214.00 |
| 4. Other Local Revenues | 8600-8799 | 220,000.00 | 0.00% | 220,000.00 | 0.00% | 220,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 425,797.00 | -100.00% | |
| c. Contributions | 8980-8999 | (16,359,972.00) | 3.00% | (16,851,123.00) | 3.08% | (17,369,997.00) |
| 6. Total (Sum lines A1 thru A5c) | | 93,421,070.00 | -0.82% | 92,650,677.00 | -0.86% | 91,853,457.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 45,946,887.00 | | 46,498,250.00 |
| b. Step & Column Adjustment | | | | 551,363.00 | | 557,979.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 45,946,887.00 | 1.20% | 46,498,250.00 | 1.20% | 47,056,229.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 14,236,614.00 | | 14,393,216.00 |
| b. Step & Column Adjustment | | | | 156,602.00 | | 158,326.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 14,236,614.00 | 1.10% | 14,393,216.00 | 1.10% | 14,551,542.00 |
| 3. Employee Benefits | 3000-3999 | 29,268,976.00 | 4.54% | 30,598,536.00 | 4.85% | 32,082,138.00 |
| 4. Books and Supplies | 4000-4999 | 3,960,264.00 | -17.80% | 3,255,225.00 | 2.80% | 3,346,371.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 7,126,408.00 | -2.68% | 6,935,258.00 | 2.80% | 7,129,445.00 |
| 6. Capital Outlay | 6000-6999 | 560,324.00 | -35.69% | 360,324.00 | -16.65% | 300,324.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,522,583.00 | -11.89% | 2,222,583.00 | 0.00% | 2,222,583.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,834,207.00) | 10.00% | (2,017,628.00) | 10.00% | (2,219,390.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 80,000.00 | 0.00% | 80,000.00 | 0.00% | 80,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 101,867,849.00 | 0.45% | 102,325,764.00 | 2.17% | 104,549,242.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (8,446,779.00) | | (9,675,087.00) | | (12,695,785.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 25,610,385.30 | | 17,163,606.30 | | 7,488,519.30 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 17,163,606.30 | | 7,488,519.30 | | (5,207,265.70) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 30,090.00 | | 30,090.00 | | 30,090.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 13,070,621.30 | | 3,367,065.24 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,062,895.00 | | 4,091,364.06 | | 4,165,151.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (9,402,506.70) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 17,163,606.30 | | 7,488,519.30 | | (5,207,265.70) |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,062,895.00 | | 4,091,364.06 | | 4,165,151.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (9,402,506.70) |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 4,062,895.00 | | 4,091,364.06 | | (5,237,355.70) |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 6,866,467.00 | 0.00% | 6,866,467.00 | 0.00% | 6,866,467.00 |
| 3. Other State Revenues | 8300-8599 | 10,238,025.00 | 0.00% | 10,238,025.00 | 0.00% | 10,238,025.00 |
| 4. Other Local Revenues | 8600-8799 | 97,420.00 | 0.00% | 97,420.00 | 0.00% | 97,420.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 16,359,972.00 | 3.00% | 16,851,123.00 | 3.08% | 17,369,997.00 |
| 6. Total (Sum lines A1 thru A5c) | | 33,561,884.00 | 1.46% | 34,053,035.00 | 1.52% | 34,571,909.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 7,814,081.00 | | 7,907,850.00 |
| b. Step & Column Adjustment | | | | 93,769.00 | | 94,894.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 7,814,081.00 | 1.20% | 7,907,850.00 | 1.20% | 8,002,744.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 6,040,259.00 | | 6,106,702.00 |
| b. Step & Column Adjustment | | | | 66,443.00 | | 67,174.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 6,040,259.00 | 1.10% | 6,106,702.00 | 1.10% | 6,173,876.00 |
| 3. Employee Benefits | 3000-3999 | 11,588,416.00 | 2.86% | 11,919,352.00 | 2.99% | 12,276,155.00 |
| 4. Books and Supplies | 4000-4999 | 3,047,167.00 | 0.00% | 3,047,173.00 | 0.00% | 3,047,173.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,954,741.00 | 0.00% | 2,954,741.00 | 0.00% | 2,954,741.00 |
| 6. Capital Outlay | 6000-6999 | 219,717.00 | 0.00% | 219,717.00 | 0.00% | 219,717.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 357,489.00 | 0.00% | 357,489.00 | 0.00% | 357,489.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 1,540,014.00 | 0.00% | 1,540,014.00 | 0.00% | 1,540,014.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 33,561,884.00 | 1.46% | 34,053,038.00 | 1.52% | 34,571,909.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 0.00 | | (3.00) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 3.67 | | 3.67 | | 0.67 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 3.67 | | 0.67 | | 0.67 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 3.67 | | 0.67 | | 0.67 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 3.67 | | 0.67 | | 0.67 |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 | | | | | | |
| in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 107,367,393.00 | -0.66% | 106,662,354.00 | 0.14% | 106,809,805.00 |
| 2. Federal Revenues | 8100-8299 | 7,117,902.00 | 0.00% | 7,117,902.00 | 0.00% | 7,117,902.00 |
| 3. Other State Revenues | 8300-8599 | 12,180,239.00 | 0.00% | 12,180,239.00 | 0.00% | 12,180,239.00 |
| 4. Other Local Revenues | 8600-8799 | 317,420.00 | 0.00% | 317,420.00 | 0.00% | 317,420.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 425,797.00 | -100.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 126,982,954.00 | -0.22% | 126,703,712.00 | -0.22% | 126,425,366.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 53,760,968.00 | | 54,406,100.00 |
| b. Step & Column Adjustment | | | | 645,132.00 | | 652,873.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 53,760,968.00 | 1.20% | 54,406,100.00 | 1.20% | 55,058,973.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 20,276,873.00 | | 20,499,918.00 |
| b. Step & Column Adjustment | | | | 223,045.00 | | 225,500.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 20,276,873.00 | 1.10% | 20,499,918.00 | 1.10% | 20,725,418.00 |
| 3. Employee Benefits | 3000-3999 | 40,857,392.00 | 4.06% | 42,517,888.00 | 4.33% | 44,358,293.00 |
| 4. Books and Supplies | 4000-4999 | 7,007,431.00 | -10.06% | 6,302,398.00 | 1.45% | 6,393,544.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 10,081,149.00 | -1.90% | 9,889,999.00 | 1.96% | 10,084,186.00 |
| 6. Capital Outlay | 6000-6999 | 780,041.00 | -25.64% | 580,041.00 | -10.34% | 520,041.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,880,072.00 | -10.42% | 2,580,072.00 | 0.00% | 2,580,072.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (294,193.00) | 62.35% | (477,614.00) | 42.24% | (679,376.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 80,000.00 | 0.00% | 80,000.00 | 0.00% | 80,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 135,429,733.00 | 0.70% | 136,378,802.00 | 2.01% | 139,121,151.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (8,446,779.00) | | (9,675,090.00) | | (12,695,785.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 25,610,388.97 | | 17,163,609.97 | | 7,488,519.97 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 17,163,609.97 | | 7,488,519.97 | | (5,207,265.03) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 30,090.00 | | 30,090.00 | | 30,090.00 |
| b. Restricted | 9740 | 3.67 | | 0.67 | | 0.67 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 13,070,621.30 | | 3,367,065.24 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,062,895.00 | | 4,091,364.06 | | 4,165,151.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (9,402,506.70) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 17,163,609.97 | | 7,488,519.97 | | (5,207,265.03) |

| Description | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,062,895.00 | | 4,091,364.06 | | 4,165,151.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | (9,402,506.70) |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 4,062,895.00 | | 4,091,364.06 | | (5,237,355.70) |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.00% | | 3.00% | | -3.76% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 10,490.48 | | 10,490.48 | | 10,490.48 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 135,429,733.00 | | 136,378,802.00 | | 139,121,151.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 135,429,733.00 | | 136,378,802.00 | | 139,121,151.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 4,062,891.99 | | 4,091,364.06 | | 4,173,634.53 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 4,062,891.99 | | 4,091,364.06 | | 4,173,634.53 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | NO |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 4,437.00 | 0.00 | 0.00 | (388,776.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 80,000.00 | | |
| Fund Reconciliation | | | | | | | 72,686.58 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 5,552.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 559.00 | 0.00 | 60,883.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 72,685.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (4,996.00) | 322,341.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 80,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 4,996.00 | (4,996.00) | 388,776.00 | (388,776.00) | 80,000.00 | 80,000.00 | 72,686.58 | 72,685.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (100.00) | 0.00 | (294,193.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 80,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 2,817.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 70,901.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 100.00 | 0.00 | 220,475.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 80,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 100.00 | (100.00) | 294,193.00 | (294,193.00) | 80,000.00 | 80,000.00 | | |

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

| | |
|---|---|
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 10,490 |
| **District's ADA Standard Percentage Level:** | **1.0%** |

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

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2017-18) | | | | |
| District Regular | 10,425 | 10,289 | | |
| Charter School | | | | |
| **Total ADA** | **10,425** | **10,289** | **1.3%** | **Not Met** |
| Second Prior Year (2018-19) | | | | |
| District Regular | 10,454 | 10,472 | | |
| Charter School | | | | |
| **Total ADA** | **10,454** | **10,472** | **N/A** | **Met** |
| First Prior Year (2019-20) | | | | |
| District Regular | 10,654 | 10,490 | | |
| Charter School | | 0 | | |
| **Total ADA** | **10,654** | **10,490** | **1.5%** | **Not Met** |
| Budget Year (2020-21) | | | | |
| District Regular | 10,490 | | | |
| Charter School | 0 | | | |
| **Total ADA** | **10,490** | | | |

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

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

For Fiscal Year 2017-18 at Adopted Budget we used prior years history for the projected ADA, after completing P2 Reporting we adjusted the decrease of ADA compared to prior year.

1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

For Fiscal year 2019-20 at Adopted budget we used prior years history for the projected ADA, after completing P2 Reporting we adjusted the decrease of ADA compared to prior year.

## 2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 10,490

**District's Enrollment Standard Percentage Level:** **1.0%**

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

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

| Fiscal Year | Enrollment Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2017-18) | | | | |
| District Regular | 11,067 | 10,863 | | |
| Charter School | | | | |
| **Total Enrollment** | **11,067** | **10,863** | **1.8%** | **Not Met** |
| Second Prior Year (2018-19) | | | | |
| District Regular | 11,098 | 11,072 | | |
| Charter School | | | | |
| **Total Enrollment** | **11,098** | **11,072** | **0.2%** | **Met** |
| First Prior Year (2019-20) | | | | |
| District Regular | 11,281 | 11,084 | | |
| Charter School | | | | |
| **Total Enrollment** | **11,281** | **11,084** | **1.7%** | **Not Met** |
| Budget Year (2020-21) | | | | |
| District Regular | 10,977 | | | |
| Charter School | | | | |
| **Total Enrollment** | **10,977** | | | |

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

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:** (required if NOT met)
Enrollment projections were not as projected we adjusted based on CBEDS Reporting.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:** (required if NOT met)
Enrollment projections were not as projected based on Feb 28th, 2020 P2 Reporting, we had lost about 107 students. For this reason the subsequent years, we have projected no growth.

## 3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2017-18) | | | |
| District Regular | 10,289 | 10,863 | |
| Charter School | | 0 | |
| **Total ADA/Enrollment** | **10,289** | **10,863** | **94.7%** |
| Second Prior Year (2018-19) | | | |
| District Regular | 10,472 | 11,072 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **10,472** | **11,072** | **94.6%** |
| First Prior Year (2019-20) | | | |
| District Regular | 10,490 | 11,084 | |
| Charter School | 0 | | |
| **Total ADA/Enrollment** | **10,490** | **11,084** | **94.6%** |
| | | Historical Average Ratio: | 94.6% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **95.1%** |

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Budget Year (2020-21) | | | | |
| District Regular | 10,490 | 10,977 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **10,490** | **10,977** | **95.6%** | **Not Met** |
| 1st Subsequent Year (2021-22) | | | | |
| District Regular | 10,490 | 10,977 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **10,490** | **10,977** | **95.6%** | **Not Met** |
| 2nd Subsequent Year (2022-23) | | | | |
| District Regular | 10,490 | 10,977 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **10,490** | **10,977** | **95.6%** | **Not Met** |

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

P-2 ADA and current enrollment has changed per P2 Reporting as of February 28, 2020. For the subsequent years the distirct has remain flat enrollment and projected no growth.

## 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

| | Prior Year (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 10,640.27 | 10,640.27 | 10,640.27 | 10,640.27 |
| b. Prior Year ADA (Funded) | | 10,640.27 | 10,640.27 | 10,640.27 |
| c. Difference (Step 1a minus Step 1b) | | 0.00 | 0.00 | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.00% | 0.00% | 0.00% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | | | |
| b1. COLA percentage | | | | |
| b2. COLA amount (proxy for purposes of this criterion) | | 0.00 | 0.00 | 0.00 |
| c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 0.00% | 0.00% | 0.00% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | 0.00% | 0.00% | 0.00% |
| **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **-1.00% to 1.00%** | **-1.00% to 1.00%** | **-1.00% to 1.00%** |

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

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

**Basic Aid District Projected LCFF Revenue**

| | Prior Year (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 14,499,005.00 | 13,617,726.00 | 13,617,726.00 | 13,617,726.00 |
| Percent Change from Previous Year | | N/A | N/A | N/A |
| **Basic Aid Standard (percent change from previous year, plus/minus 1%):** | | N/A | N/A | N/A |

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

| | Prior Year (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 118,677,838.00 | 107,367,393.00 | 106,662,354.00 | 106,809,808.00 |
| District's Projected Change in LCFF Revenue: | | -9.53% | -0.66% | 0.14% |
| **LCFF Revenue Standard:** | | **-1.00% to 1.00%** | **-1.00% to 1.00%** | **-1.00% to 1.00%** |
| **Status:** | | Not Met | Not Met | Not Met |

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

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

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

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

Due to Governer's May Revise budget it was implemented a 10% cut to K-12. This has reduced our COLA to 0% and -7.92% reduction to our base grant. For subsequent years we used same information provided to continue a conservative budget approach.

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2017-18) | 81,334,795.89 | 93,766,920.89 | 86.7% |
| Second Prior Year (2018-19) | 87,486,924.86 | 102,266,086.46 | 85.5% |
| First Prior Year (2019-20) | 90,744,640.00 | 101,551,505.00 | 89.4% |
| | | Historical Average Ratio: | 87.2% |

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **84.2% to 90.2%** | **84.2% to 90.2%** | **84.2% to 90.2%** |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2020-21) | 89,452,477.00 | 101,787,849.00 | 87.9% | Met |
| 1st Subsequent Year (2021-22) | 91,490,002.00 | 102,245,764.00 | 89.5% | Met |
| 2nd Subsequent Year (2022-23) | 93,689,909.00 | 104,469,242.00 | 89.7% | Met |

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

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

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

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 0.00% | 0.00% | 0.00% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-10.00% to 10.00%** | **-10.00% to 10.00%** | **-10.00% to 10.00%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -5.00% to 5.00% | -5.00% to 5.00% | -5.00% to 5.00% |

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

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

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

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)** | | | |
| First Prior Year (2019-20) | 11,132,422.00 | | |
| Budget Year (2020-21) | 7,117,902.00 | -36.06% | Yes |
| 1st Subsequent Year (2021-22) | 7,117,902.00 | 0.00% | No |
| 2nd Subsequent Year (2022-23) | 7,117,902.00 | 0.00% | No |

**Explanation:** (required if Yes)
For 2020-21 we reduced Title I $2.9 M, Title II $218,000, Title III $38,535, Medi-Cal $160,000 ESSA $174,000, Title VI $312,000, SSAE $ 120,000 and about $100k of interest. For the subsequent years 2020-21 & 21-22 we have removed restricted federal one-time revenue.

| | | | |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2019-20) | 12,620,670.00 | | |
| Budget Year (2020-21) | 12,180,239.00 | -3.49% | No |
| 1st Subsequent Year (2021-22) | 12,180,239.00 | 0.00% | No |
| 2nd Subsequent Year (2022-23) | 12,180,239.00 | 0.00% | No |

**Explanation:** (required if Yes)
For 2020-21, we reduced one-time revenue special ed (6513) preschool and classified block grant (7388).

| | | | |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2019-20) | 1,613,882.00 | | |
| Budget Year (2020-21) | 317,420.00 | -80.33% | Yes |
| 1st Subsequent Year (2021-22) | 317,420.00 | 0.00% | No |
| 2nd Subsequent Year (2022-23) | 317,420.00 | 0.00% | No |

**Explanation:** (required if Yes)
For 2020-21, we reduced one-time local revenue such as clearing, ROP, Retiree payments and interest payments.

| | | | |
|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)** | | | |
| First Prior Year (2019-20) | 11,569,318.17 | | |
| Budget Year (2020-21) | 7,007,431.00 | -39.43% | Yes |
| 1st Subsequent Year (2021-22) | 6,302,398.00 | -10.06% | Yes |
| 2nd Subsequent Year (2022-23) | 6,393,544.00 | 1.45% | No |

**Explanation:** (required if Yes)
For 2020-21, we reduced books and supplies to reflect the reduction in revenue. For subsequent years we reduced to reflect the loss of LCFF funds.

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

| | | | |
|---|---|---|---|
| First Prior Year (2019-20) | 10,330,778.00 | | |
| Budget Year (2020-21) | 10,081,149.00 | -2.42% | No |
| 1st Subsequent Year (2021-22) | 9,889,999.00 | -1.90% | No |
| 2nd Subsequent Year (2022-23) | 10,084,186.00 | 1.96% | No |

**Explanation:** (required if Yes)
For 2020-21, we reduced to reflect the reduction of budget. For subsequent years, we reduced expenditures to reflect project revenue.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenue (Criterion 6B)** | | | |
| First Prior Year (2019-20) | 25,366,974.00 | | |
| Budget Year (2020-21) | 19,615,561.00 | -22.67% | Not Met |
| 1st Subsequent Year (2021-22) | 19,615,561.00 | 0.00% | Met |
| 2nd Subsequent Year (2022-23) | 19,615,561.00 | 0.00% | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)** | | | |
| First Prior Year (2019-20) | 21,900,096.17 | | |
| Budget Year (2020-21) | 17,088,580.00 | -21.97% | Not Met |
| 1st Subsequent Year (2021-22) | 16,192,397.00 | -5.24% | Met |
| 2nd Subsequent Year (2022-23) | 16,477,730.00 | 1.76% | Met |

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

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

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

**Explanation:** Federal Revenue (linked from 6B if NOT met)
For 2020-21 we reduced Title I $2.9 M, Title II $218,000, Title III $38,535, Medi-Cal $160,000 ESSA $174,000, Title VI $312,000, SSAE $ 120,000 and about $100k of interest. For the subsequent years 2020-21 & 21-22 we have removed restricted federal one-time revenue.

**Explanation:** Other State Revenue (linked from 6B if NOT met)
For 2020-21, we reduced one-time revenue special ed (6513) preschool and classified block grant (7388).

**Explanation:** Other Local Revenue (linked from 6B if NOT met)
For 2020-21, we reduced one-time local revenue such as clearing, ROP, Retiree payments and interest payments.

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

**Explanation:** Books and Supplies (linked from 6B if NOT met)
For 2020-21, we reduced books and supplies to reflect the reduction in revenue. For subsequent years we reduced to reflect the loss of LCFF funds.

**Explanation:** Services and Other Exps (linked from 6B if NOT met)
For 2020-21, we reduced to reflect the reduction of budget. For subsequent years, we reduced expenditures to reflect project revenue.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — Yes

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] to the Ongoing and Major Maintenance Account | Status |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 135,429,733.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | |
| c. Net Budgeted Expenditures and Other Financing Uses | 135,429,733.00 | 4,062,891.99 | 4,563,397.00 | Met |

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2017-18) | Second Prior Year (2018-19) | First Prior Year (2019-20) |
|---|---|---|---|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 3,559,457.84 | 3,893,654.28 | 4,206,473.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 0.00 | 0.00 | 4,890.00 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 3,559,457.84 | 3,893,654.28 | 4,211,363.00 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 120,017,686.08 | 132,224,811.71 | 140,295,778.17 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 120,017,686.08 | 132,224,811.71 | 140,295,778.17 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 3.0% | 2.9% | 3.0% |
| **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **1.0%** | **1.0%** | **1.0%** |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2017-18) | 4,174,779.15 | 93,802,678.79 | N/A | Met |
| Second Prior Year (2018-19) | 2,729,102.90 | 104,302,457.91 | N/A | Met |
| First Prior Year (2019-20) | 4,089,840.00 | 101,631,505.00 | N/A | Met |
| Budget Year (2020-21) (Information only) | (8,446,779.00) | 101,867,849.00 | | |

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

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

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

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

## 9. CRITERION: Fund Balance

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

| Percentage Level [1] | District ADA | | |
|---|---|---|---|
| 1.7% | 0 | to | 300 |
| 1.3% | 301 | to | 1,000 |
| 1.0% | 1,001 | to | 30,000 |
| 0.7% | 30,001 | to | 400,000 |
| 0.3% | 400,001 | and | over |

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 10,640

**District's Fund Balance Standard Percentage Level:** **1.0%**

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2017-18) | 14,069,029.37 | 14,069,029.37 | 0.0% | Met |
| Second Prior Year (2018-19) | 14,809,423.37 | 18,622,683.40 | N/A | Met |
| First Prior Year (2019-20) | 16,203,524.87 | 21,520,545.30 | N/A | Met |
| Budget Year (2020-21) (Information only) | 25,610,385.30 | | | |

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

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

## 10. CRITERION: Reserves

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

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

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

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

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

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 10,490 | 10,490 | 10,490 |
| **District's Reserve Standard Percentage Level:** | **3%** | **3%** | **3%** |

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

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

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 135,429,733.00 | 136,378,802.00 | 139,121,151.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 135,429,733.00 | 136,378,802.00 | 139,121,151.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 4,062,891.99 | 4,091,364.06 | 4,173,634.53 |
| 6. Reserve Standard - by Amount ($71,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. **District's Reserve Standard (Greater of Line B5 or Line B6)** | **4,062,891.99** | **4,091,364.06** | **4,173,634.53** |

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

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 4,062,895.00 | 4,091,364.06 | 4,165,151.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 0.00 | (9,402,506.70) |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 4,062,895.00 | 4,091,364.06 | (5,237,355.70) |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.00% | 3.00% | -3.76% |
| **District's Reserve Standard (Section 10B, Line 7):** | **4,062,891.99** | **4,091,364.06** | **4,173,634.53** |
| Status: | Met | Met | Not Met |

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

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

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

For the Fiscal year 2022-23, our district reserves fall below standard because Governer's May Revise had a reduction to LCFF reveneues and COLA. We have created plans to reduce our expenditures, as well as made plans/actions for fiscal year 21-22 to help us meet our minimum reserves for the fiscal year.

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

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

Increase in Food Services unpaid student meals

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

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

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

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

## S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2019-20) | (16,036,690.00) | | | |
| Budget Year (2020-21) | (16,359,972.00) | 323,282.00 | 2.0% | Met |
| 1st Subsequent Year (2021-22) | (16,851,123.00) | 491,151.00 | 3.0% | Met |
| 2nd Subsequent Year (2022-23) | (17,369,997.00) | 518,874.00 | 3.1% | Met |
| 1b. **Transfers In, General Fund *** | | | | |
| First Prior Year (2019-20) | 0.00 | | | |
| Budget Year (2020-21) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2021-22) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 1c. **Transfers Out, General Fund *** | | | | |
| First Prior Year (2019-20) | 80,000.00 | | | |
| Budget Year (2020-21) | 80,000.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2021-22) | 80,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2022-23) | 80,000.00 | 0.00 | 0.0% | Met |

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

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

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

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

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

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

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

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

## S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2020 |
|---|---|---|---|---|
| Capital Leases | 25 | 01-8011, 25-86xx | 01-743x, 25-743x | 22,475,000 |
| Certificates of Participation | 19 | 51-8xxx | 51-743x | 47,817,476 |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (do not include OPEB): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 70,292,476 |

| Type of Commitment (continued) | Prior Year (2019-20) Annual Payment (P & I) | Budget Year (2020-21) Annual Payment (P & I) | 1st Subsequent Year (2021-22) Annual Payment (P & I) | 2nd Subsequent Year (2022-23) Annual Payment (P & I) |
|---|---|---|---|---|
| Capital Leases | 0 | 0 | 0 | |
| Certificates of Participation | 1,693,738 | 1,695,156 | 1,689,844 | 1,692,119 |
| General Obligation Bonds | 5,170,950 | 5,293,675 | 4,652,700 | 4,821,750 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 6,864,688 | 6,988,831 | 6,342,544 | 6,513,869 |
| **Has total annual payment increased over prior year (2019-20)?** | | **Yes** | **No** | **No** |

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

GO Bond increases and is paid by taxpaers.

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

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

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

No

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

**Explanation:** (required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? — Other
   b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

| Self-Insurance Fund | Governmental Fund |
|---|---|
| X | |

4. OPEB Liabilities

Data must be entered.

| | |
|---|---|
| a. Total OPEB liability | 15,566,514.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 6,001,981.00 |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 9,564,533.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | Jun 30, 2020 |

5. OPEB Contributions

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 1,324,931.00 | 1,324,931.00 | 1,324,931.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 1,912,723.00 | 1,479,604.00 | 1,479,604.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 708,428.00 | 708,428.00 | 708,428.00 |
| d. Number of retirees receiving OPEB benefits | 30 | 30 | 30 |

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

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

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

   No

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

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | | |
| b. Amount contributed (funded) for self-insurance programs | | | |

## S8. Status of Labor Agreements

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

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**
The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

| | Prior Year (2nd Interim) (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 510.0 | 484.0 | 484.0 | 484.0 |

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

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

| | | |
|---|---|---|
| 6. Cost of a one percent increase in salary and statutory benefits | 587,347 | |

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 10,703,128 | 11,238,284 | 11,800,198 |
| 3. Percent of H&W cost paid by employer | 84.0% | 84.0% | 84.0% |
| 4. Percent projected change in H&W cost over prior year | 5.0% | 5.0% | 5.0% |

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

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 584,152 | 591,162 | 598,256 |
| 3. Percent change in step & column over prior year | 1.2% | 1.2% | 1.2% |

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | No | No | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

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

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

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

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

| | Prior Year (2nd Interim) (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| Number of classified (non-management) FTE positions | 517.0 | 512.0 | 512.0 | 512.0 |

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

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? No

   If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

   If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | No | No | No |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 244,285

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

| | | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 6,539,029 | 6,865,980 | 7,209,279 |
| 3. | Percent of H&W cost paid by employer | 91.0% | 91.0% | 91.0% |
| 4. | Percent projected change in H&W cost over prior year | 5.0% | 5.0% | 5.0% |

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

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

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

| | | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 205,454 | 207,714 | 209,998 |
| 3. | Percent change in step & column over prior year | 1.1% | 1.1% | 1.1% |

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

| | | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | No | No | No |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

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

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

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

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

| | Prior Year (2nd Interim) (2019-20) | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 100.0 | 94.0 | 94.0 | 94.0 |

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

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | No | No | No |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 83,956

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 1,927,306 | 2,023,671 | 2,124,854 |
| 3. Percent of H&W cost paid by employer | 89.0% | 89.0% | 89.0% |
| 4. Percent projected change in H&W cost over prior year | 5.0% | 5.0% | 5.0% |

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step and column adjustments | 75,251 | 76,154 | 77,068 |
| 3. Percent change in step & column over prior year | 1.2% | 1.2% | 1.2% |

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

| | Budget Year (2020-21) | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | No | No | No |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

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

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

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

| | |
|---|---|
| 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | Yes |
| 2. Adoption date of the LCAP or an update to the LCAP. | Dec 17, 2020 |

## S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

## ADDITIONAL FISCAL INDICATORS

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

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

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | Yes |
| **A3.** | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | No |
| **A4.** | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| **A5.** | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| **A7.** | Is the district's financial system independent of the county office system? | No |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| **A9.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |

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

**Comments:** (optional)

Amer Iqbal-Chief Business Offical/Assistant Superintendent hired in July and Alejandra Garibay Director of Fiscal Services was hired in August.

## End of School District Budget Criteria and Standards Review

July 1 Budget
2020-21 Budget
Technical Review Checks

Los Banos Unified Merced County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Los Banos Unified Merced County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

**AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of $1,000 by resource, by fund:**

EXCEPTION

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01 | 0000 | 9500 | -1,685,455.15 |

Explanation:Audit Adjustment from 2018-19 was made from MCOE per our Auditors request. Additionally in Accounts Payable (9500) there were several CL under projected which caused the excess balance in Accounts Payable (9500.)

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

# SSC School District and Charter School Financial Projection Dartboard
## Governor's May Revision for 2020–21

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's May Revision proposal for 2020–21. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

| LCFF GRADE SPAN FACTORS FOR 2020–21 | | | | |
|---|---|---|---|---|
| **Entitlement Factors Per ADA*** | **K–3** | **4–6** | **7–8** | **9–12** |
| 2019–20 Base Grants | $7,702 | $7,818 | $8,050 | $9,329 |
| Statutory COLA at 2.31% | $178 | $181 | $186 | $215 |
| 2020–21 Base Grants Before Deficit | $7,880 | $7,999 | $8,236 | $9,544 |
| Deficit Factor at -10.00% | -$788 | -$800 | -$824 | -$954 |
| **2020–21 Base Grants After Deficit** | **$7,092** | **$7,199** | **$7,412** | **$8,590** |
| Grade Span Adjustment Factors | 10.4% | – | – | 2.6% |
| **Grade Span Adjustment Amounts** | **$738** | **–** | **–** | **$223** |
| 2020–21 Adjusted Base Grants[1] | $7,830 | $7,199 | $7,412 | $8,813 |

*Average daily attendance (ADA)

| LCFF PLANNING FACTORS | | | | | |
|---|---|---|---|---|---|
| **Factor** | **2019–20** | **2020–21** | **2021–22** | **2022–23** | **2023–24** |
| Department of Finance Statutory COLA | 3.26% | 2.31% | 2.48% | 3.26% | N/A |
| **Effective Deficit Factor[2]** | – | **-7.92%** | **-7.92%** | **-7.92%** | **-7.92%** |
| **SSC Recommended Funded COLA[3]** | – | **0.00%** | **0.00%** | **0.00%** | **0.00%** |

| OTHER PLANNING FACTORS | | | | | | |
|---|---|---|---|---|---|---|
| **Factors** | | **2019–20** | **2020–21** | **2021–22** | **2022–23** | **2023–24** |
| California CPI | | 2.06% | 0.62% | 1.73% | 2.12% | 2.26% |
| California Lottery[4,5] | Unrestricted per ADA | $153 | $153 | $153 | $153 | $153 |
| | Restricted per ADA | $54 | $54 | $54 | $54 | $54 |
| Mandate Block Grant (District) | Grades K–8 per ADA | $32.18 | $32.18 | $32.18 | $32.18 | $32.18 |
| | Grades 9–12 per ADA | $61.94 | $61.94 | $61.94 | $61.94 | $61.94 |
| Mandate Block Grant (Charter) | Grades K–8 per ADA | $16.86 | $16.86 | $16.86 | $16.86 | $16.86 |
| | Grades 9–12 per ADA | $46.87 | $46.87 | $46.87 | $46.87 | $46.87 |
| Interest Rate for Ten-Year Treasuries | | 1.22% | 0.93% | 1.23% | 1.80% | 2.10% |
| CalSTRS Employer Rate[6] | | 17.10% | 16.15% | 16.02% | 18.10% | 18.10% |
| CalPERS Employer Rate[6] | | 19.721% | 20.70% | 22.84% | 25.50% | 26.20% |

| STATE MINIMUM RESERVE REQUIREMENTS | |
|---|---|
| **Reserve Requirement** | **District ADA Range** |
| The greater of 5% or $69,000[7] | 0 to 300 |
| The greater of 4% or $69,000[7] | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 400,000 |
| 1% | 400,001 and higher |

[1]Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

[2]Factor is applied against the 2019–20 base grants per ADA. Actual proration factor used for LCFF add-ons is 10% which is applied against 2019–20 amounts for transportation, Targeted Instructional Improvement Block Grant (TIIG), minimum state aid, Economic Recovery Target and necessary small schools.

[3]Recommended funded COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during forecast period, and a deficit factor is applied in each year.

[4]Rate for 2020–21 expected to be released by California Department of Education in late June 2020.

[5]Future rates are expected to decrease as a result of the pandemic and the Dartboard will be updated as revised estimates are released.

[6]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 are bought down by a $2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

[7]Rate adjusts upward to $71,000 beginning in 2020–21.


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Options

Main Selection* | Accounts

**Request Export of Budget Data**

District: 11 LOS BANOS UNIFIED SCHOOL DIST

User Title: Budget Development 2020-21 Budget FY: 21 2020/21

Filename: ALE5 LEA ID: 24 - 65755 - Budget Process: 51 - Single Process 7/1

Export File: E11ALE5.ESACS

Budget Source (def)

Budget Source: GL B - Budget Development System Source Year: 21 Model: 91 Actuals Budget

Beg. Fund Bal. Source: GL N - None Bud. Development Year: Model:

End.Fund Bal. Source: GL N - None Bud. Development Year: Model:

Estimated Actuals Source (abc)

Source: GL W - Working budget Source Year: 20 Model:

Include Budget Tfrs: N - No budget transfers Bud Tfr Cutoff Date: / /

Beg. Fund Bal. Source: GL G - General Ledger Bud. Development Year: Model:

End.Fund Bal. Source: GL G - General Ledger Bud. Development Year: Model:

From Date: 07/01/2019 To Date: 06/02/2020 Include Unapproved GL Trans?

Beg. Fund Balance: 9791 - 9795 End. Fund Balance: 9711 - 9790

Use Chart of Accounts Rollup Values

ult Usersec: YO

Yr:2020 Dist:11 Site:0 6/8/2020 11:00 AM

08 11:01:22 guser:agaribay di:11 si:0 yr:20 suser:agaribay cver:qssreportsfin: 2.1.4177 4/15/2020 8:37:26 am sver:gl01 00.46 04/0 8.25.