



APPROVED

**SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

Agenda Item# 9.3

Meeting Date: September 17, 2020

Subject: Approve 2019-20 Year End Financial Report Unaudited Actuals

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the 2019-20 Year End Financial Report Unaudited Actuals

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report. This unaudited financial report is filed with the county superintendent, provided to the auditors as the basis of their annual financial audit, and subsequently filed with the state. The 2019-20 Year End Financial Report includes a summary by fund of revenues and expenditures for the period beginning July 1, 2019, and ending June 30, 2020.

Financial Considerations: District revenue and expenditures for the 2019-20 fiscal year are reported each year and are part of the responsibilities of the Business Services Division. No additional expenses will be incurred nor will any additional revenue be received.

LCAP Goal(s): Family and Community Engagement; Operational Excellence

Documents Attached:

1. Executive Summary
2. The 2019-20 Year End Report

Estimated Time of Presentation: 5 minutes
Submitted by: Rose Ramos, Chief Business Officer
Approved by: Jorge A. Aguilar, Superintendent

Board of Education Executive Summary

Business Services

Approve 2019-20 Unaudited Actuals (Year End Financial Report)
September 17, 2020

I. OVERVIEW/HISTORY:

Per Education Code 42100(a), the governing board of each school district shall approve an annual statement of all receipts and expenditures of the district for the preceding fiscal year. The unaudited actuals financial report represents the financial position and results of operations of the Sacramento City Unified School District for the fiscal year of 2019-20.

The 2019-20 unaudited actuals represent the actual revenues, expenditures and ending fund balance for all the District's funds for the fiscal year ended June 30, 2020.

II. Driving Governance:

Per Education Code Section 42100 (b), on or before September 15, the governing board of each school district shall approve, in a format prescribed by the Superintendent of Public Instruction, an annual statement of all receipts and expenditures of the district for the preceding fiscal year and shall file the statement, along with the statement received pursuant to subdivision (b), with the county superintendent of schools. On or before October 15, the county superintendent of schools shall verify the mathematical accuracy of the statements and shall transmit a copy to the Superintendent of Public Instruction.”

III. Budget:

The 2019-20 Year-End Financial Report recognizes additional revenue and expenses per Education Code section 42601 and Sacramento City Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds.

IV. Goals, Objectives and Measures:

Follow the timeline and financial planning calendar for submitting and adopting interim and annual financial reports, take action on all necessary budget adjustments and reductions. Continue to improve the budget development process to comply with Local Control Accountability Plan (LCAP).

V. Major Initiatives:

- Present the 2019-20 Unaudited Actuals (Year End Financial Report) to the Board for consideration and approval
- Use the 2019-20 Year End Financial Report to guide budget development
- Continue to work with the Fiscal Advisor assigned by the Sacramento County Superintendent of Schools

VI. Results:

The Unaudited Actuals are filed with the County Superintendent by September 15th. The 2019-20 Unaudited Actuals will be presented by staff at the September 17th, 2020 Board meeting.

Board of Education Executive Summary

Business Services

Approve 2019-20 Unaudited Actuals (Year End Financial Report)

September 17, 2020

VII. Lessons Learned/Next Steps:

- Adhere to budget timelines throughout the fiscal year.
- Observe trends and prepare for significant events in the budgeting process.
- Continue to monitor State budget and its impact on District finances.
- The District will present a proposed revised 2020-2021 budget at the October 8, 2020 Board Meeting. This proposed budget will reflect updated revenues and expenditures.



Board of Education Executive Summary

Business Services

Approve 2019-20 Unaudited Actuals (Year End Financial Report)

September 17, 2020

Sacramento City Unified School District 2019-20 Unaudited Actuals General Fund

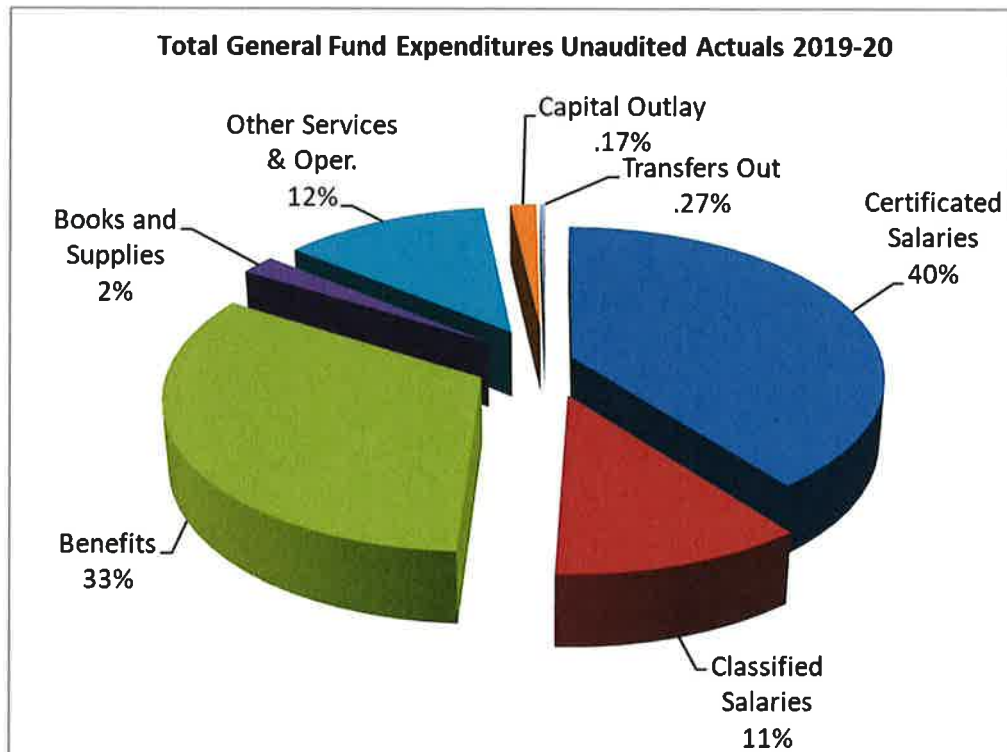
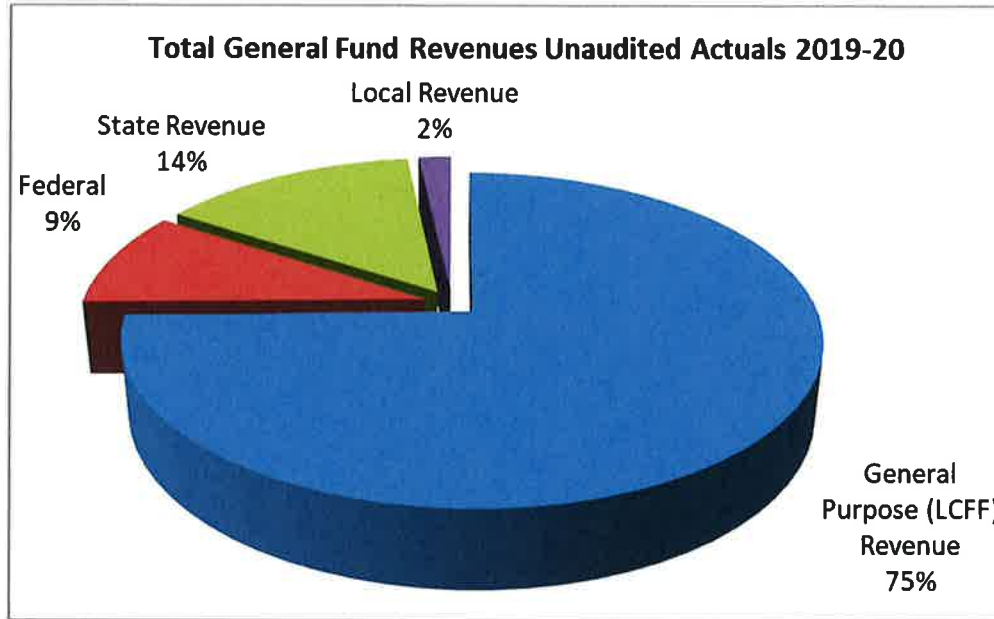
Description	General Fund		
	Unrestricted	Restricted	Total
REVENUES			
General Purpose (LCFF) Revenues:			
State Aid & EPA	313,649,770	2,214,282	315,864,052
Property Taxes & Misc. Local	97,845,064	-	97,845,064
Total General Purpose	411,494,834	2,214,282	413,709,116
Federal Revenues	573,457	51,304,920	51,878,378
Other State Revenues	11,998,361	66,373,857	78,372,218
Other Local Revenues	8,284,591	1,704,287	9,988,878
TOTAL - REVENUES	432,351,243	121,597,347	553,948,590
EXPENDITURES			
Certificated Salaries	155,638,666	54,170,161	209,808,827
Classified Salaries	39,146,734	21,016,887	60,163,621
Employee Benefits (All)	106,175,868	69,772,282	175,948,151
Books & Supplies	4,756,255	6,389,533	11,145,788
Other Operating Expenses (Services)	21,971,055	43,577,184	65,548,239
Capital Outlay	328,373	8,032,849	8,361,222
Other Outgo	1,153,517	-	1,153,517
Direct Support/Indirect Costs	(7,117,814)	5,823,616	(1,294,198)
TOTAL - EXPENDITURES	322,052,655	208,782,512	530,835,167
EXCESS (DEFICIENCY)	110,298,588	(87,185,165)	23,113,423
OTHER SOURCES/USES			
Transfers In	2,226,774	77,331	2,304,105
Transfers (Out)	(2,698,262)	-	(2,698,262)
Net Other Sources (Uses)		-	-
Contributions (to Restricted Programs)	(86,261,831)	86,261,831	-
TOTAL - OTHER SOURCES/USES	(86,733,320)	86,339,162	(394,158)
FUND BALANCE INCREASE (DECREASE)	23,565,268	(846,003)	22,719,265
FUND BALANCE			
Beginning Fund Balance	61,133,835	9,195,511	70,329,345
Ending Balance, June 30	84,699,103	8,349,508	93,048,611

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Business Services

Approve 2019-20 Unaudited Actuals (Year End Financial Report)

September 17, 2020



Board of Education Executive Summary

Business Services

Approve 2019-20 Unaudited Actuals (Year End Financial Report)

September 17, 2020

	Estimated Actuals 2019-20			Unaudited Actuals 2019-20			Change in 2019-20 Since Estimated Actuals			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
Revenue										
General Purpose	411,121,607	0	411,121,607	411,494,834	2,214,282	413,709,116	373,227	2,214,282	2,587,509	1
Federal Revenue	155,908	66,565,043	66,720,951	573,457	51,304,920	51,878,378	417,549	(15,260,122)	(14,842,573)	2
State Revenue	12,021,398	63,050,864	75,072,262	11,998,361	66,373,857	78,372,218	(23,037)	3,322,993	3,299,956	3
Local Revenue	7,578,848	3,618,127	11,196,975	8,284,591	1,704,287	9,988,878	705,743	(1,913,840)	(1,208,097)	4
Total Revenue	430,877,761	133,234,034	564,111,795	432,351,243	121,597,347	553,948,590	1,473,482	(11,636,687)	(10,163,205)	
Expenditures										
Certificated Salaries	160,387,285	59,163,044	219,550,329	155,638,666	54,170,161	209,808,827	(4,748,619)	(4,992,883)	(9,741,502)	5
Classified Salaries	40,679,195	22,462,998	63,142,193	39,146,734	21,016,887	60,163,621	(1,532,462)	(1,446,111)	(2,978,572)	6
Benefits	109,141,398	65,739,407	174,880,805	106,175,868	69,772,282	175,948,151	(2,965,530)	4,032,876	1,067,346	7
Books and Supplies	6,231,944	16,360,372	22,592,316	4,756,255	6,389,533	11,145,788	(1,475,689)	(9,970,839)	(11,446,528)	8
Other Services & Oper. Expenses	25,403,269	55,096,621	80,499,890	21,971,055	43,577,184	65,548,239	(3,432,214)	(11,519,437)	(14,951,651)	9
Capital Outlay	457,761	9,604,877	10,062,638	328,373	8,032,849	8,361,222	(129,388)	(1,572,028)	(1,701,415)	10
Other Outgo 7xxx	917,738	0	917,738	1,153,517	0	1,153,517	235,779	0	235,779	11
Transfer of Indirect 73xx	(8,833,569)	7,422,264	(1,411,305)	(7,117,814)	5,823,616	(1,294,198)	1,715,755	(1,598,647)	117,108	12
Total Expenditures	334,385,022	235,849,581	570,234,603	322,052,655	208,782,512	530,835,167	(12,332,367)	(27,067,070)	(39,399,436)	
Deficit/Surplus	96,492,739	(102,615,547)	(6,122,808)	110,298,588	(87,185,165)	23,113,423	13,805,849	15,430,382	29,236,231	
Other Sources/(uses)	0	0	0	0	0	0	0	0	0	
Transfers in/(out)	(403,272)	0	(403,272)	(471,488)	77,331	(394,158)	(68,216)	77,331	9,115	13
Contributions to Restricted	(93,420,037)	93,420,037	0	(86,261,831)	86,261,831	0	7,158,206	(7,158,206)	0	14
Net increase (decrease) in Fund Balance	2,669,430	(9,195,510)	(6,526,081)	23,565,268	(846,003)	22,719,265	20,895,839	8,349,508	29,245,346	
Beginning Balance	61,133,835	9,195,511	70,329,345	61,133,835	9,195,511	70,329,345	0	0	0	
Ending Balance	63,803,264	0	63,803,265	84,699,103	8,349,508	93,048,611	20,895,839	8,349,508	29,245,346	
Revolving/Stores/Prepays	329,064		329,064	329,537		329,537	473	0	473	
Reserve for Econ Uncertainty (2%)	11,412,758		11,412,758	10,624,586		10,624,586	(788,171)	0	(788,171)	
Restricted Programs		0	0	0	8,349,508	8,349,508	0	8,349,508	8,349,508	
Assigned for H&H Cap City				40,000			40,000			15
Assigned for Textbooks	5,000,000		5,000,000	0		0	(5,000,000)	0	(5,000,000)	16
Unappropriated Fund Balance	47,061,443	0	47,061,443	73,704,980	0	73,744,980	26,643,537	(0)	26,683,537	

Due to the COVID-19 Pandemic, the District had to close schools effective March 16, 2020 and unfortunately was unable to re-open schools for on-site instruction for the remainder of the 2019-2020 school year. For the District, this closure resulted in a reduction in the number of on-site instructional days totaling 62 days or 34% of the 180 annual instructional days.

Percent of 2019-2020 Budget Expended (as of Estimated Actuals)

	Unrestricted	Restricted	Combined	Contributions
Percent Expended	96%	89%	93%	92%
Percent Remaining	4%	11%	7%	8%

Consequently, the District's actual revenue and expenditures differed from the projections due to a decline in purchasing and services utilized. The following explanations will provide additional details on the revenue and expenditures changes.

Board of Education Executive Summary

Business Services

Approve 2019-20 Unaudited Actuals (Year End Financial Report)

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Notes/Explanation of changes from 2019-2020 Estimated Actuals to Unaudited Actuals:

REVENUES

1	Unrestricted: LCFF year-end adjustments property taxes, State Aid and transfers	373,226.23
1	Restricted: Transfer of Property Tax for Special Ed, no net impact on overall Special Ed Funding	2,214,282.00
2	Unrestricted: MAA earnings received above projected	417,549.09
2	Restricted: Federal Revenue deferred due to less spending. Top five - Title I, SIG, Title III & IV, & Medi-Cal	(15,260,122.32)
3	Unrestricted: Year-end adjustments in various awards including Lottery & Special Ed (Early Intervention)	(23,036.97)
	Restricted: Year-end adjustments in various awards, top five include ASES, CTE, Workability, Partnership	
3	Academics, Strong Workforce	3,322,992.79
4	Unrestricted: Interest & Charter Oversight Fee above projections	705,743.26
	Restricted: Deferred revenue due to less spending, top five include Gear Up, Safe Zone, Ed Tech, Local	
4	solutions Education Prep	(1,913,839.93)

Notes/Explanation of changes from 2019-2020 Estimated Actuals to Unaudited Actuals:

EXPENDITURES

Due to COVID-19 requiring school closures for approximately four months, the following line item expenditures were underspent as described below.

	Unrestricted savings of \$3.8M in regular salaries (\$3.5M in teacher salaries and \$300K in other categories), and \$1.2M in teacher temp salaries), vacancies and temporary positions did not get filled	(4,748,619.03)
5	Restricted savings of \$1.9M in regular teacher salaries, and \$2.8M in temp teacher salaries. Largest savings in Title I, Special Education, SIG, Medi-Cal, and CTE, vacancies and temporary positions did not get filled	(4,992,883.24)
	Unrestricted savings of \$1.4M in regular salaries (\$1M bus drivers & \$300K other positions) and \$100K in temp salaries, vacancies and temporary positions did not get filled	(1,532,461.69)
6	Restricted: savings of \$1M in regular salaries (\$400K classified management, \$200K clerical, \$100K M&O, \$300K other positions) and \$400K in temp salaries, vacancies and temporary positions did not get filled	(1,446,110.55)
6	Unrestricted savings of \$1.4M in health, \$1M PERS/STRS, \$600K in other benefits - related to personnel vacancies and less temporary contracts	(2,965,529.73)
	Restricted additional expense is due to the STRS on behalf of \$5.9M, this was offset by health savings of \$1.3M, and PERS \$300K and \$300K in other personnel benefits	4,032,875.78
7	Unrestricted savings - \$1M in equipment and \$480K in supplies,	(1,475,688.70)
	Restricted savings - \$8M in supplies, \$1.4 in textbooks, \$500K in equipment. Major savings in RRM, Title I, SIG, Medi-Cal, Title III.	(9,970,839.38)
	Unrestricted savings in utilities \$1.1M, contracts \$900K, field trips/fees \$800K, telecommunications \$300K, equipment/property rentals \$200K, and travel \$100K	(3,432,213.92)
9	Restricted savings mainly in contracts \$9.8M in contracts, \$800K in field trips/fees, \$400K in travel and \$500K other fees (postage, transportation, duplication, fingerprinting, etc.).	(11,519,437.23)
	Major contract savings in Special Education - \$2.6 million, Low Performing Schools - \$1.8M, Title IV - \$1.3M, SIG - \$1M, Medi-Cal - \$700K, Clean Energy Air Grant - \$600K, and CTE- \$600K	
10	Unrestricted - \$129K in equipment and equipment replacement	(129,387.71)
	Restricted savings due to projects suspended in CTE, and Clean Air Energy Grant and postponing RRM equipment purchases - projects that were suspended are planned to resume in 2020-2021	(1,572,027.76)
11	Additional expense for Special Education Tuition to County Office and State Special Schools	235,779.12
12	Unrestricted Lower indirect due to suspended expenses	1,715,755.01
12	Restricted Lower indirect due to suspended expenses. Top Five - Title I, SIG, Title IV, RRM and Special Net increase contribution to Other Funds - Children Center increase \$229K, Adult Education increase \$27K,	(1,598,647.28)
13	Charter Schools \$188K (\$0 contribution and additional reimbursement)	(68,216.03)
13	Restricted district match for storm project	77,330.95
14	Lower contribution to Special Education of \$5.7M and to RRM of \$1.5M	7,158,205.57
15	Funds reserved from H&H carryover for H&H program in 2020-2021	40,000
16	Planned textbook adoption postponed to 2020-2021	(5,000,000)

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Other Funds

Fund		Beginning Fund Balance	Budgeted Net Change	2020-21 Proposed Budget Fund Balance
9	Charter Schools	\$3,854,437	\$120,928	\$3,975,366
11	Adult	\$77,992	\$275,253	\$353,245
12	Child Development	\$15,636	(\$352)	\$15,285
13	Cafeteria	\$12,582,507	\$224,552	\$12,807,058
21	Building Fund	\$95,280,449	(\$32,812,856)	\$62,467,593
25	Capital Facilities	\$16,104,357	\$4,092,150	\$20,196,507
35	County School Facilities Fund	\$0	\$0	\$0
49	Capital Projects for Blended Components	\$1,991,387	\$29,358	\$2,020,746
51	Bond Interest and Redemption	\$31,953,446	(\$4,912)	\$31,948,534
67	Self-Insurance Fund	\$12,448,490	\$486,767	\$12,935,257

Contributions and Transfers From Unrestricted to Restricted

Contributions	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Changes	2020-21
Special Education	75,966,898	70,215,043	(5,751,855)	83,101,487
Routine Restricted Maintenance Account	17,453,139	15,997,056	(1,456,083)	17,765,074
Various Programs (ROTC, Partnership Academies, Lifelong Readers, Indep Living)	-	49,732	49,732	
Total	93,420,037	86,261,831	(7,158,206)	100,866,561

Transfers to Other Funds	2019-20 Estimated Actuals	2019-20 Unaudited Actuals	Changes	2020-21
Adult Ed	1,573,345	1,600,000	26,655	596,835
Child Development	868,661	1,098,262	229,601	438,792
Charter	152,528		(152,528)	-
Totals	2,594,534	2,698,262	103,728	1,035,627

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Business Services

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Comparison of Multi-Year Projections

Multi-Year Projection (Total GF)			
Description	*Proposed 2020-21	Projected 2021-22	Projected 2022-23
Total Revenues	590,956,135	549,127,112	528,073,562
Total Expenditures	631,390,632	609,173,192	615,485,518
Excess/(Deficiency)	(40,434,498)	(60,046,079)	(87,411,956)
Other Sources/Uses	913,015	913,015	913,015
Net Increase/(Decrease)	(39,521,483)	(59,133,064)	(86,498,941)
Add: Beginning Fund Balance	93,048,611	53,527,128	(5,605,936)
Ending Fund Balance	53,527,128	(5,605,936)	(92,104,877)

**as of Unaudited Actuals (updated beginning fund balance in 2020-2021)*

Multi-Year Projection (Total GF)*			
Description	* Revised 2020-21	Projected 2021-22	Projected 2022-23
Total Revenues	590,948,889	549,127,112	528,073,562
Total Expenditures	631,616,026	609,173,192	615,485,518
Excess/(Deficiency)	(40,667,137)	(60,046,079)	(87,411,956)
Other Sources/Uses	690,752	690,752	690,752
Net Increase/(Decrease)	(39,976,385)	(59,355,327)	(86,721,204)
Add: Beginning Fund Balance	63,803,265	23,826,881	(35,528,447)
Ending Fund Balance	23,826,881	(35,528,447)	(122,249,651)

**as of Budget Revisions Board Approved 8/20/20*

Summary

The reduced spending in the final months (mid-March thru June 30, 2020) of 2019-2020 improved the unrestricted general fund beginning balance for the 2020-2021 fiscal year by \$20M. However, the impact is a one-time improvement and the projected deficits remain relatively unchanged. Based on these projections, the District remains unable to meet the 2% required reserve starting in 2021-2022. In order to achieve fiscal solvency, the District needs on-going reductions to eliminate the deficit and satisfy the 2% required reserve. It is unknown when the District will be able to hold on-site instruction and this



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delay may generate additional one-time savings in operational costs. The District will review possible areas for one-time savings to include in the proposed revised 2020-2021 budget due October 8, 2020.

2019-20
Year End Financial Report Unaudited Actuals

For the Period Ending June 30, 2020



Guiding Principle

All students graduate with the greatest number of post-secondary choices from the widest array of options.

Board of Education
September 17, 2020

Sacramento City Unified School District

Board of Education

Jessie Ryan, President, Area 7
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Vincent Harris, Chief Continuous Improvement and Accountability Officer
Cancy McArn, Chief Human Resource Officer
Rose F. Ramos, Chief Business Officer
Vacant, Chief Information Officer

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 17, 2020

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

Debbie Wilkins

Rose Ramos

Name

Name

Director, District Fiscal Services

Chief Business Officer

Title

Title

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.61%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$284,839,769.11
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$284,839,769.11
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	3.87%

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,219.84	38,219.84	38,387.53	38,219.84	38,219.84	38,219.84
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)	38,219.84	38,219.84	38,387.53	38,219.84	38,219.84	38,219.84
5. District Funded County Program ADA						
a. County Community Schools	75.40	86.18	75.40	75.40	75.40	75.40
b. Special Education-Special Day Class	25.54	25.54	25.54	25.54	25.54	25.54
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.98	3.93	1.98	1.98	1.98	1.98
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)	102.92	115.65	102.92	102.92	102.92	102.92
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,322.76	38,335.49	38,490.45	38,322.76	38,322.76	38,322.76
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,722.97	1,722.64	1,722.97	1,662.47	1,662.47	1,662.47
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,722.97	1,722.64	1,722.97	1,662.47	1,662.47	1,662.47
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,722.97	1,722.64	1,722.97	1,662.47	1,662.47	1,662.47

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	209,808,826.57	301	0.00	303	209,808,826.57	305	5,592,541.79		307	204,216,284.78	309	
2000 - Classified Salaries	60,163,620.72	311	229,803.77	313	59,933,816.95	315	6,288,452.29		317	53,645,364.66	319	
3000 - Employee Benefits	175,948,150.59	321	20,992,662.74	323	154,955,487.85	325	7,022,965.14		327	147,932,522.71	329	
4000 - Books, Supplies Equip Replace. (6500)	11,166,412.85	331	11,009.35	333	11,155,403.50	335	3,095,427.98		337	8,059,975.52	339	
5000 - Services . . . & 7300 - Indirect Costs	64,254,041.31	341	134,439.39	343	64,119,601.92	345	29,619,368.55		347	34,500,233.37	349	
TOTAL					499,973,136.79	365			TOTAL		448,354,381.04	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	163,884,707.08 375
2. Salaries of Instructional Aides Per EC 41011		2100	9,849,362.62 380
3. STRS.		3101 & 3102	46,727,442.03 382
4. PERS.		3201 & 3202	2,183,660.35 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	3,284,616.41 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	47,732,547.35 385
7. Unemployment Insurance		3501 & 3502	86,918.98 390
8. Workers' Compensation Insurance		3601 & 3602	2,779,722.95 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	30,526.22 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			276,559,503.99 395
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)			345,823.04 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			276,213,680.95 397
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.			61.61%
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)	61.61%
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)	448,354,381.04
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES) and others.

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	411,494,833.98	2,214,282.00	413,709,115.98	410,569,689.00	1,777,094.00	412,346,783.00	-0.3%
2) Federal Revenue		8100-8299	573,457.39	51,304,920.27	51,878,377.66	155,908.00	98,463,391.35	98,619,299.35	90.1%
3) Other State Revenue		8300-8599	11,998,360.81	66,373,857.08	78,372,217.89	6,588,341.00	66,141,396.18	72,729,737.18	-7.2%
4) Other Local Revenue		8600-8799	8,284,590.88	1,704,287.39	9,988,878.27	6,049,381.90	1,210,933.50	7,260,315.40	-27.3%
5) TOTAL, REVENUES			432,351,243.06	121,597,346.74	553,948,589.80	423,353,319.90	167,592,815.03	590,956,134.93	6.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	155,638,666.00	54,170,160.57	209,808,826.57	166,623,639.26	56,342,874.80	222,966,513.86	6.3%
2) Classified Salaries		2000-2999	39,146,733.69	21,016,887.03	60,163,620.72	38,951,846.16	22,571,840.01	61,523,686.17	2.3%
3) Employee Benefits		3000-3999	106,175,868.29	69,772,282.30	175,948,150.59	119,663,134.21	69,442,822.07	189,105,956.28	7.5%
4) Books and Supplies		4000-4999	4,756,255.35	6,389,532.85	11,145,788.20	12,835,839.89	60,499,722.07	73,335,561.96	558.0%
5) Services and Other Operating Expenditures		5000-5999	21,971,055.30	43,577,183.61	65,548,238.91	31,349,047.66	52,782,352.53	84,131,400.19	28.4%
6) Capital Outlay		6000-6999	328,373.25	8,032,849.06	8,361,222.31	1,038,323.00	414,735.00	1,453,058.00	-82.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,153,517.12	0.00	1,153,517.12	5,000.00	0.00	5,000.00	-99.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,117,813.95)	5,823,616.35	(1,294,197.60)	(6,491,765.15)	5,361,221.15	(1,130,544.00)	-12.6%
9) TOTAL, EXPENDITURES			322,052,655.05	208,782,511.77	530,835,166.82	363,975,065.03	267,415,567.43	631,390,632.46	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			110,298,588.01	(87,185,165.03)	23,113,422.98	59,388,254.87	(99,822,752.40)	(40,434,487.53)	-274.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,226,774.00	77,330.96	2,304,104.96	2,639,394.20	0.00	2,639,394.20	14.6%
b) Transfers Out		7600-7629	2,698,262.45	0.00	2,698,262.45	1,726,379.21	0.00	1,726,379.21	-36.0%
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	(86,261,831.43)	86,261,831.43	0.00	(99,827,302.21)	99,827,302.21	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,733,319.88)	86,339,162.39	(394,157.49)	(99,914,287.22)	99,827,302.21	913,014.99	-331.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,565,268.13	(846,002.64)	22,719,265.49	(39,526,032.35)	4,549.81	(39,521,482.54)	-274.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
2) Ending Balance, June 30 (E + F1e)			84,699,102.92	8,349,507.89	93,048,610.81	45,173,070.57	8,354,057.70	53,527,128.27	-42.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	104,536.53	0.00	104,536.53	0.00	0.00	0.00	-100.0%
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	8,586,428.77	8,586,428.77	0.00	8,586,428.77	8,586,428.77	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	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
Home/Hospital Program at Capital City	0000	9780	40,000.00		40,000.00				
Home/Hospital Program at Capital City	0000	9780				40,000.00		40,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,624,586.00	0.00	10,624,586.00	12,614,060.00	0.00	12,614,060.00	18.7%
Unassigned/Unappropriated Amount		9790	73,704,980.39	(236,920.88)	73,468,059.51	32,294,010.57	(232,371.07)	32,061,639.50	-56.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	51,986,634.97	(6,098,209.42)	45,888,425.55				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	51,109.37	34,773.62	85,882.99				
c) in Revolving Cash Account		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	57,382.09	2,271,345.61	2,328,727.70				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	60,123,779.28	4,584,019.67	64,707,798.95				
4) Due from Grantor Government		9290	0.00	24,179,665.13	24,179,665.13				
5) Due from Other Funds		9310	2,814,280.46	356.30	2,814,636.76				
6) Stores		9320	104,536.53	0.00	104,536.53				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			115,372,722.70	24,971,950.91	140,344,673.61				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9480	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	29,237,258.95	10,826,224.98	40,063,483.93				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,436,360.83	198,817.28	1,635,178.11				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	5,597,400.76	5,597,400.76				
6) TOTAL, LIABILITIES			30,673,619.78	16,622,443.02	47,296,062.80				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			84,699,102.92	8,349,507.89	93,048,610.81				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	280,693,104.00	0.00	280,693,104.00	280,655,757.00	0.00	280,655,757.00	0.0%
Education Protection Account State Aid - Current Year		8012	33,282,583.00	0.00	33,282,583.00	32,770,742.00	0.00	32,770,742.00	-1.5%
State Aid - Prior Years		8019	(325,917.00)	0.00	(325,917.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	705,915.12	0.00	705,915.12	705,915.00	0.00	705,915.00	0.0%
Timber Yield Tax		8022	16.44	0.00	16.44	16.00	0.00	16.00	-2.7%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	75,296,619.39	0.00	75,296,619.39	75,296,619.00	0.00	75,296,619.00	0.0%
Unsecured Roll Taxes		8042	2,945,967.72	0.00	2,945,967.72	2,945,968.00	0.00	2,945,968.00	0.0%
Prior Years' Taxes		8043	888,492.21	0.00	888,492.21	888,492.00	0.00	888,492.00	0.0%
Supplemental Taxes		8044	1,941,402.72	0.00	1,941,402.72	1,941,403.00	0.00	1,941,403.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,867,979.69	0.00	18,867,979.69	18,867,980.00	0.00	18,867,980.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,450,902.70	0.00	10,450,902.70	9,887,550.00	0.00	9,887,550.00	-5.4%
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	30,399.99	0.00	30,399.99	27,839.00	0.00	27,839.00	-8.4%
Less: Non-LCFF (50%) Adjustment		8089	(15,200.00)	0.00	(15,200.00)	(13,920.00)	0.00	(13,920.00)	-8.4%
Subtotal, LCFF Sources			424,762,265.98	0.00	424,762,265.98	423,974,361.00	0.00	423,974,361.00	-0.2%
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	(13,267,432.00)	0.00	(13,267,432.00)	(13,404,672.00)	0.00	(13,404,672.00)	1.0%
Property Taxes Transfers		8097	0.00	2,214,282.00	2,214,282.00	0.00	1,777,094.00	1,777,094.00	-19.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			411,494,833.98	2,214,282.00	413,709,115.98	410,569,689.00	1,777,094.00	412,346,783.00	-0.3%
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	9,138,872.78	9,138,872.78	0.00	9,342,242.00	9,342,242.00	2.2%
Special Education Discretionary Grants		8182	0.00	899,883.57	899,883.57	0.00	759,919.00	759,919.00	-15.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		20,201,419.15	20,201,419.15		23,927,203.96	23,927,203.96	18.4%
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		1,626,442.25	1,626,442.25		1,727,289.00	1,727,289.00	6.2%
Title III, Part A, Immigrant Student Program	4201	8290		251,425.94	251,425.94		111,101.00	111,101.00	-55.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		573,568.18	573,568.18		843,895.00	843,895.00	47.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		16,440,716.53	16,440,716.53		21,849,904.64	21,849,904.64	32.9%
Career and Technical Education	3500-3599	8290		382,879.34	382,879.34		427,243.00	427,243.00	11.6%
All Other Federal Revenue	All Other	8290	573,457.39	1,789,712.53	2,363,169.92	155,908.00	39,474,593.75	39,630,501.75	1577.0%
TOTAL, FEDERAL REVENUE			573,457.39	51,304,920.27	51,878,377.66	155,908.00	98,463,391.35	98,619,299.35	90.1%
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		22,996,864.00	22,996,864.00		26,790,862.00	26,790,862.00	16.5%
Prior Years	6500	8319		95,380.00	95,380.00		30,968.00	30,968.00	-67.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,548,748.00	0.00	1,548,748.00	1,593,194.00	0.00	1,593,194.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	6,084,521.81	2,176,659.22	8,261,181.03	4,995,147.00	1,762,993.00	6,758,140.00	-18.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		7,370,016.64	7,370,016.64		8,011,528.00	8,011,528.00	8.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		312,190.53	312,190.53		0.00	0.00	-100.0%
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		2,309,869.05	2,309,869.05		1,051,384.00	1,051,384.00	-54.5%
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	4,365,091.00	31,112,877.64	35,477,968.64	0.00	28,493,661.18	28,493,661.18	-19.7%
TOTAL, OTHER STATE REVENUE			11,998,360.81	66,373,857.08	78,372,217.89	6,588,341.00	66,141,396.18	72,729,737.18	-7.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	16,950.82	0.00	16,950.82	20,000.00	0.00	20,000.00	18.0%
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	2,622,050.00	0.00	2,622,050.00	2,638,431.45	0.00	2,638,431.45	0.6%
Interest		8660	2,147,937.21	0.00	2,147,937.21	1,455,400.00	0.00	1,455,400.00	-32.2%
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	2,314,621.77	0.00	2,314,621.77	1,335,550.45	0.00	1,335,550.45	-42.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	15,200.00	0.00	15,200.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,167,831.08	1,545,213.81	2,713,044.89	600,000.00	1,207,473.50	1,807,473.50	-33.4%
Tuition		8710	0.00	159,073.58	159,073.58	0.00	3,460.00	3,460.00	-97.8%
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			8,284,590.88	1,704,287.39	9,988,878.27	6,049,381.90	1,210,933.50	7,260,315.40	-27.3%
TOTAL, REVENUES			432,351,243.06	121,597,346.74	553,948,589.80	423,363,319.90	167,592,815.03	590,956,134.83	6.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	130,772,830.08	34,670,850.90	165,443,680.98	141,071,126.82	37,047,321.45	178,118,448.27	7.7%
Certificated Pupil Support Salaries		1200	7,354,844.80	7,065,162.57	14,420,007.37	6,997,862.94	7,089,049.30	14,086,912.24	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	16,568,217.48	3,091,786.57	19,660,004.05	17,459,486.95	3,094,224.37	20,553,711.32	4.5%
Other Certificated Salaries		1900	942,773.64	9,342,360.53	10,285,134.17	1,095,162.55	9,112,279.48	10,207,442.03	-0.8%
TOTAL, CERTIFICATED SALARIES			155,638,666.00	54,170,160.57	209,808,826.57	166,623,639.26	56,342,874.60	222,966,513.86	6.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,656,245.43	8,840,621.51	10,496,866.94	1,199,414.24	9,637,454.97	10,836,869.21	3.2%
Classified Support Salaries		2200	16,449,073.58	7,279,867.30	23,728,940.88	16,070,726.06	8,032,398.40	24,103,124.46	1.6%
Classified Supervisors' and Administrators' Salaries		2300	4,566,189.71	2,454,140.60	7,020,330.31	4,681,297.78	2,582,106.47	7,263,404.25	3.5%
Clerical, Technical and Office Salaries		2400	14,760,191.42	1,594,628.84	16,354,820.26	15,067,703.39	1,693,524.58	16,761,227.97	2.5%
Other Classified Salaries		2900	1,715,033.55	847,628.78	2,562,662.33	1,932,704.69	626,355.59	2,559,060.28	-0.1%
TOTAL, CLASSIFIED SALARIES			39,146,733.69	21,016,887.03	60,163,620.72	38,951,846.16	22,571,840.01	61,523,686.17	2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	25,322,674.60	33,971,466.74	59,294,141.34	26,660,816.34	28,718,604.59	55,379,420.93	-6.6%
PERS		3201-3202	7,158,657.19	4,247,736.39	11,406,393.58	7,986,886.47	4,859,735.34	12,846,621.81	12.6%
OASDI/Medicare/Alternative		3301-3302	5,246,297.12	2,467,657.85	7,713,954.77	5,831,953.41	2,691,470.60	8,523,424.01	10.5%
Health and Welfare Benefits		3401-3402	50,640,579.06	21,445,280.83	72,085,859.89	60,538,462.93	25,173,961.32	85,712,424.25	18.9%
Unemployment Insurance		3501-3502	96,450.88	37,306.55	133,757.43	125,146.19	39,260.74	164,406.93	22.9%
Workers' Compensation		3601-3602	3,104,142.69	1,198,380.36	4,302,523.05	3,094,780.81	1,284,662.67	4,379,443.48	1.8%
OPEB, Allocated		3701-3702	14,548,086.74	6,382,157.10	20,930,243.84	15,332,704.43	6,651,434.49	21,984,138.92	5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	58,980.01	22,296.68	81,276.69	92,383.63	23,692.32	116,075.95	42.8%
TOTAL, EMPLOYEE BENEFITS			106,175,868.29	69,772,282.30	175,948,150.59	119,663,134.21	69,442,822.07	189,105,956.28	7.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	31,246.90	2,013,494.71	2,044,741.61	5,593,642.78	1,652,655.00	7,246,297.78	254.4%
Books and Other Reference Materials		4200	82,116.69	6,997.85	89,114.54	247,116.98	13,599.66	260,716.64	192.6%
Materials and Supplies		4300	3,987,530.71	3,292,479.84	7,280,010.55	6,478,488.31	57,974,236.66	64,452,724.97	785.3%
Noncapitalized Equipment		4400	655,361.05	1,076,560.45	1,731,921.50	516,591.82	859,230.75	1,375,822.57	-20.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,756,255.35	6,389,532.85	11,145,788.20	12,835,839.89	60,499,722.07	73,335,561.96	558.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	448,158.00	37,219,473.87	37,667,631.87	755,379.00	33,724,981.01	34,480,360.01	-8.5%
Travel and Conferences		5200	137,800.26	481,677.70	619,477.96	492,185.00	494,787.00	986,972.00	59.3%
Dues and Memberships		5300	99,729.60	13,825.00	113,554.60	164,336.00	3,000.00	167,336.00	47.4%
Insurance		5400 - 5450	1,804,893.73	0.00	1,804,893.73	1,913,000.00	0.00	1,913,000.00	6.0%
Operations and Housekeeping Services		5500	9,571,665.45	4,274.40	9,575,939.85	12,570,117.00	1,000.00	12,571,117.00	31.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	997,665.11	303,368.96	1,301,034.07	886,362.00	487,975.00	1,374,337.00	5.6%
Transfers of Direct Costs		5710	(108,077.14)	108,077.14	0.00	(208,622.00)	208,622.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,559,543.69)	(36,861.45)	(1,596,405.14)	(1,692,749.00)	(52,886.00)	(1,745,635.00)	9.3%
Professional/Consulting Services and Operating Expenditures		5800	9,723,178.63	5,451,750.11	15,174,928.74	16,017,211.20	17,881,816.41	33,899,027.61	123.4%
Communications		5900	855,585.35	31,597.88	887,183.23	451,828.46	33,057.11	484,885.57	-45.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,971,055.30	43,577,183.61	65,548,238.91	31,349,047.66	52,782,352.53	84,131,400.19	28.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	57,385.07	288,688.11	346,073.18	0.00	100,000.00	100,000.00	-71.1%
Buildings and Improvements of Buildings		6200	30,880.88	6,233,424.99	6,264,305.87	0.00	100,000.00	100,000.00	-98.4%
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	233,023.85	1,497,194.76	1,730,218.61	22,200.00	214,735.00	236,935.00	-86.3%
Equipment Replacement		6500	7,083.45	13,541.20	20,624.65	1,016,123.00	0.00	1,016,123.00	4826.7%
TOTAL, CAPITAL OUTLAY			328,373.25	8,032,849.06	8,361,222.31	1,038,323.00	414,735.00	1,453,058.00	-82.6%
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	50,438.00	0.00	50,438.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit 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	1,100,796.00	0.00	1,100,796.00	0.00	0.00	0.00	-100.0%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	2,283.12	0.00	2,283.12	5,000.00	0.00	5,000.00	119.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,153,517.12	0.00	1,153,517.12	5,000.00	0.00	5,000.00	-99.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,823,616.35)	5,823,616.35	0.00	(5,361,221.15)	5,361,221.15	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,294,197.60)	0.00	(1,294,197.60)	(1,130,544.00)	0.00	(1,130,544.00)	-12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,117,813.95)	5,823,616.35	(1,294,197.60)	(6,491,765.15)	5,361,221.15	(1,130,544.00)	-12.6%
TOTAL, EXPENDITURES			322,052,655.05	208,782,511.77	530,835,166.82	363,975,065.03	267,415,567.43	631,390,632.46	18.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	2,226,774.00	77,330.96	2,304,104.96	2,639,394.20	0.00	2,639,394.20	14.6%
(a) TOTAL, INTERFUND TRANSFERS IN			2,226,774.00	77,330.96	2,304,104.96	2,639,394.20	0.00	2,639,394.20	14.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,098,262.45	0.00	1,098,262.45	438,792.30	0.00	438,792.30	-60.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,600,000.00	0.00	1,600,000.00	1,287,586.91	0.00	1,287,586.91	-19.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,698,262.45	0.00	2,698,262.45	1,726,379.21	0.00	1,726,379.21	-36.0%
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	(86,261,831.43)	86,261,831.43	0.00	(99,827,302.21)	99,827,302.21	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(86,261,831.43)	86,261,831.43	0.00	(99,827,302.21)	99,827,302.21	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(86,733,319.88)	86,339,162.39	(394,157.49)	(98,914,287.22)	99,827,302.21	913,014.99	-331.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	411,494,833.98	2,214,282.00	413,709,115.98	410,569,689.00	1,777,094.00	412,346,783.00	-0.3%
2) Federal Revenue		8100-8299	573,457.39	51,304,920.27	51,878,377.66	155,908.00	98,463,391.35	98,619,299.35	90.1%
3) Other State Revenue		8300-8599	11,998,360.81	66,373,857.08	78,372,217.89	6,588,341.00	66,141,396.18	72,729,737.18	-7.2%
4) Other Local Revenue		8600-8799	8,284,590.88	1,704,287.39	9,988,878.27	6,049,381.90	1,210,933.50	7,260,315.40	-27.3%
5) TOTAL, REVENUES			432,351,243.06	121,597,346.74	553,948,589.80	423,363,319.90	167,592,815.03	590,956,134.93	6.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		203,291,723.30	136,882,321.55	340,174,044.85	230,148,846.84	198,532,589.52	428,681,436.36	26.0%
2) Instruction - Related Services	2000-2999		42,347,730.33	21,516,469.42	63,864,199.75	45,831,664.25	19,811,028.70	65,642,692.95	2.8%
3) Pupil Services	3000-3999		23,827,949.07	23,816,143.08	47,644,092.15	26,087,603.64	24,894,115.07	50,981,718.71	7.0%
4) Ancillary Services	4000-4999		3,102,244.25	128,761.44	3,231,005.69	3,998,507.06	161,836.00	4,160,343.06	28.8%
5) Community Services	5000-5999		174,416.09	0.00	174,416.09	1,793.10	0.00	1,793.10	-99.0%
6) Enterprise	6000-6999		22,000.00	0.00	22,000.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		17,028,476.93	6,298,472.75	23,326,949.68	22,710,184.38	5,586,222.15	28,296,406.53	21.3%
8) Plant Services	8000-8999		31,104,597.96	20,140,343.53	51,244,941.49	35,191,465.76	18,429,775.99	53,621,241.75	4.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,153,517.12	0.00	1,153,517.12	5,000.00	0.00	5,000.00	-99.6%
10) TOTAL, EXPENDITURES			322,052,655.05	208,782,511.77	530,835,166.82	363,975,065.03	267,415,567.43	631,390,632.46	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			110,298,588.01	(87,185,165.03)	23,113,422.98	59,388,254.87	(99,822,752.40)	(40,434,497.53)	-274.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		2,226,774.00	77,330.96	2,304,104.96	2,639,394.20	0.00	2,639,394.20	14.6%
b) Transfers Out	7600-7629		2,698,262.45	0.00	2,698,262.45	1,726,379.21	0.00	1,726,379.21	-36.0%
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		(86,261,831.43)	86,261,831.43	0.00	(99,827,302.21)	99,827,302.21	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,733,319.88)	86,339,162.39	(394,157.49)	(98,914,287.22)	99,827,302.21	913,014.99	-331.6%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,565,268.13	(846,002.64)	22,719,265.49	(39,526,032.35)	4,549.81	(39,521,482.54)	-274.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
2) Ending Balance, June 30 (E + F1e)			84,699,102.92	8,349,507.89	93,048,610.81	45,173,070.57	8,354,057.70	53,527,128.27	-42.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	104,536.53	0.00	104,536.53	0.00	0.00	0.00	-100.0%
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	8,586,428.77	8,586,428.77	0.00	8,586,428.77	8,586,428.77	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	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
Home/Hospital Program at Capital City	0000	9780	40,000.00		40,000.00				
Home/Hospital Program at Capital City	0000	9780				40,000.00		40,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,624,586.00	0.00	10,624,586.00	12,614,060.00	0.00	12,614,060.00	18.7%
Unassigned/Unappropriated Amount		9790	73,704,980.39	(236,920.88)	73,468,059.51	32,294,010.57	(232,371.07)	32,061,639.50	-56.4%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	1,597,468.50	1,597,468.50
6230	California Clean Energy Jobs Act	1,116,183.91	1,116,183.91
6300	Lottery: Instructional Materials	1,088,014.55	1,088,014.55
6371	CalWORKs for ROCP or Adult Education	11,331.00	11,331.00
7085	Learning Communities for School Success Program	45,973.26	45,973.26
7311	Classified School Employee Professional Development Block Grant	261,532.00	261,532.00
7388	SB 117 COVID-19 LEA Response Funds	556,768.42	556,768.42
7510	Low-Performing Students Block Grant	1,801,628.17	1,801,628.17
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,965,239.00	1,965,239.00
9010	Other Restricted Local	142,289.96	142,289.96
Total, Restricted Balance		8,586,428.77	8,586,428.77

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, and Cafeteria Funds.

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	18,126,140.00	16,790,582.00	-7.4%
2) Federal Revenue		8100-8299	273,881.86	302,327.39	10.4%
3) Other State Revenue		8300-8599	1,462,646.18	1,139,715.84	-22.1%
4) Other Local Revenue		8600-8799	103,167.10	0.00	-100.0%
5) TOTAL, REVENUES			19,965,835.14	18,232,625.23	-8.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,172,537.52	8,263,039.00	1.1%
2) Classified Salaries		2000-2999	1,095,502.13	934,553.53	-14.7%
3) Employee Benefits		3000-3999	5,860,577.32	6,006,506.33	2.5%
4) Books and Supplies		4000-4999	183,878.94	362,224.14	97.0%
5) Services and Other Operating Expenditures		5000-5999	1,799,679.81	2,089,083.00	16.1%
6) Capital Outlay		6000-6999	505,562.74	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	394.54	0.00	-100.0%
9) TOTAL, EXPENDITURES			17,618,133.00	17,655,406.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,347,702.14	577,219.23	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	690,752.00	New
b) Transfers Out		7600-7629	2,226,774.00	2,639,394.20	18.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,226,774.00)	(1,948,642.20)	-12.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,928.14	(1,371,422.97)	-1234.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,854,437.40	3,975,365.54	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,854,437.40	3,975,365.54	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,854,437.40	3,975,365.54	3.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,141,903.76	1,141,903.76	0.0%
c) Committed					
Stabilization Arrangements					
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Charter Schools Fund	0000	9780	2,835,397.26	1,635,271.61	-42.3%
Charter Schools Fund	0000	9780	2,781,355.58	1,635,271.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(1,935.48)	(173,232.80)	8850.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,935,207.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,731.43		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	16,905.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,442,198.90		
4) Due from Grantor Government		9290	68,612.45		
5) Due from Other Funds		9310	922,442.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,391,097.01		
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	860,462.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,518,723.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	36,545.61		
6) TOTAL, LIABILITIES			2,415,731.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,975,365.54		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	13,102,506.00	11,406,720.00	-12.9%
Education Protection Account State Aid - Current Year		8012	1,369,697.00	1,670,806.00	22.0%
State Aid - Prior Years		8019	(150,025.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,803,962.00	3,713,056.00	-2.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,126,140.00	16,790,582.00	-7.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	273,881.86	302,327.39	10.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			273,881.86	302,327.39	10.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	49,607.00	49,285.00	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	376,295.18	305,014.84	-18.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,036,744.00	785,416.00	-24.2%
TOTAL, OTHER STATE REVENUE			1,462,646.18	1,139,715.84	-22.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	(7,224.00)	0.00	-100.0%
Interest		8660	98,746.10	0.00	-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%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	11,645.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,167.10	0.00	-100.0%
TOTAL, REVENUES			19,965,835.14	18,232,625.23	-8.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,219,389.32	7,335,833.66	1.6%
Certificated Pupil Support Salaries		1200	120,743.98	193,781.81	60.5%
Certificated Supervisors' and Administrators' Salaries		1300	740,381.19	729,657.53	-1.4%
Other Certificated Salaries		1900	92,023.03	3,766.00	-95.9%
TOTAL, CERTIFICATED SALARIES			8,172,537.52	8,263,039.00	1.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	69,109.42	99,358.47	43.8%
Classified Support Salaries		2200	375,734.35	348,860.38	-7.2%
Classified Supervisors' and Administrators' Salaries		2300	91,549.61	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	460,410.55	351,288.63	-23.7%
Other Classified Salaries		2900	98,698.20	135,046.05	36.8%
TOTAL, CLASSIFIED SALARIES			1,095,502.13	934,553.53	-14.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,316,073.57	2,095,343.44	-9.5%
PERS		3201-3202	190,393.83	180,241.82	-5.3%
OASDI/Medicare/Alternative		3301-3302	203,265.39	193,381.49	-4.9%
Health and Welfare Benefits		3401-3402	2,322,393.60	2,710,865.25	16.7%
Unemployment Insurance		3501-3502	4,611.48	4,579.97	-0.7%
Workers' Compensation		3601-3602	147,710.97	142,625.07	-3.4%
OPEB, Allocated		3701-3702	673,629.78	682,153.03	1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,498.70	(2,683.74)	-207.4%
TOTAL, EMPLOYEE BENEFITS			5,860,577.32	6,006,506.33	2.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	6,161.85	79,720.14	1193.8%
Books and Other Reference Materials		4200	661.80	0.00	-100.0%
Materials and Supplies		4300	134,200.90	282,504.00	110.5%
Noncapitalized Equipment		4400	42,854.39	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			183,878.94	362,224.14	97.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	8,840.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	372,361.87	410,067.00	10.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,088.27	29,458.00	39.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,317,561.20	1,618,949.00	22.9%
Professional/Consulting Services and Operating Expenditures		5800	78,352.61	24,809.00	-68.3%
Communications		5900	1,475.86	5,800.00	293.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,799,679.81	2,089,083.00	16.1%
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	505,562.74	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			505,562.74	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.0%
Payments to JPAs					
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	394.54	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			394.54	0.00	-100.0%
TOTAL, EXPENDITURES			17,618,133.00	17,655,406.00	0.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	690,752.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	690,752.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,226,774.00	2,639,394.20	18.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,226,774.00	2,639,394.20	18.5%
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)			(2,226,774.00)	(1,948,642.20)	-12.5%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	18,126,140.00	16,790,582.00	-7.4%
2) Federal Revenue		8100-8299	273,881.86	302,327.39	10.4%
3) Other State Revenue		8300-8599	1,462,646.18	1,139,715.84	-22.1%
4) Other Local Revenue		8600-8799	103,167.10	0.00	-100.0%
5) TOTAL, REVENUES			19,965,835.14	18,232,625.23	-8.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		12,245,595.61	12,718,526.93	3.9%
2) Instruction - Related Services	2000-2999		2,895,081.94	2,888,706.42	-0.2%
3) Pupil Services	3000-3999		372,424.42	393,068.96	5.5%
4) Ancillary Services	4000-4999		19,583.57	519.00	-97.3%
5) Community Services	5000-5999		774.01	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		394.54	0.00	-100.0%
8) Plant Services	8000-8999		2,084,278.91	1,654,584.69	-20.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,618,133.00	17,655,406.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,347,702.14	577,219.23	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	690,752.00	New
b) Transfers Out		7600-7629	2,226,774.00	2,639,394.20	18.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,226,774.00)	(1,948,642.20)	-12.5%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			120,928.14	(1,371,422.97)	-1234.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,854,437.40	3,975,365.54	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,854,437.40	3,975,365.54	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,854,437.40	3,975,365.54	3.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,141,903.76	1,141,903.76	0.0%
c) Committed					
Stabilization Arrangements					
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
Charter Schools Fund	0000	9780	2,835,397.26	1,635,271.61	-42.3%
Charter Schools Fund	0000	9780	2,781,355.58	1,635,271.61	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,935.48)	(173,232.80)	8850.4%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6230	California Clean Energy Jobs Act	706,036.63	706,036.63
6300	Lottery: Instructional Materials	236,708.05	236,708.05
7311	Classified School Employee Professional Development Block	5,567.00	5,567.00
7388	SB 117 COVID-19 LEA Response Funds	25,438.00	25,438.00
7510	Low-Performing Students Block Grant	35,006.17	35,006.17
9010	Other Restricted Local	133,147.91	133,147.91
Total, Restricted Balance		1,141,903.76	1,141,903.76

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,197,363.45	656,334.68	-45.2%
3) Other State Revenue		8300-8599	2,149,372.00	1,975,815.00	-8.1%
4) Other Local Revenue		8600-8799	3,159,438.30	4,098,850.00	29.7%
5) TOTAL, REVENUES			6,506,173.75	6,730,999.68	3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,296,601.82	2,231,370.00	-2.8%
2) Classified Salaries		2000-2999	1,445,994.79	1,371,769.31	-5.1%
3) Employee Benefits		3000-3999	2,448,949.16	2,416,881.41	-1.3%
4) Books and Supplies		4000-4999	132,506.59	252,026.87	90.2%
5) Services and Other Operating Expenditures		5000-5999	1,427,840.58	992,867.00	-30.5%
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	79,027.51	62,920.00	-20.4%
9) TOTAL, EXPENDITURES			7,830,920.45	7,327,834.59	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,324,746.70)	(596,834.91)	-54.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,600,000.00	596,834.91	-62.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,600,000.00	596,834.91	-62.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,253.30	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	77,991.70	353,245.00	352.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			77,991.70	353,245.00	352.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			77,991.70	353,245.00	352.9%
2) Ending Balance, June 30 (E + F1e)					
			353,245.00	353,245.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	317,936.87	317,936.87	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	35,308.13	35,308.13	0.0%
	0000	9780	35,308.13		
	0000	9780		35,308.13	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	85,186.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	864,129.66		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	37,433.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	248,997.49		
4) Due from Grantor Government		9290	182,701.26		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,418,447.44		
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	973,220.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	90,982.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,000.00		
6) TOTAL, LIABILITIES			1,065,202.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			353,245.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	282,006.99	296,220.00	5.0%
All Other Federal Revenue	All Other	8290	915,356.46	360,114.68	-60.7%
TOTAL, FEDERAL REVENUE			1,197,363.45	656,334.68	-45.2%
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	1,326,193.00	1,231,788.00	-7.1%
All Other State Revenue	All Other	8590	823,179.00	744,027.00	-9.6%
TOTAL, OTHER STATE REVENUE			2,149,372.00	1,975,815.00	-8.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	(28,133.88)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,718,539.97	2,703,850.00	57.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,469,032.21	1,395,000.00	-5.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,159,438.30	4,098,850.00	29.7%
TOTAL, REVENUES			6,506,173.75	6,730,999.68	3.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,901,290.64	1,836,109.70	-3.3%
Certificated Pupil Support Salaries		1200	125,479.70	123,622.10	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	269,638.20	269,638.20	0.0%
Other Certificated Salaries		1900	193.28	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,296,601.82	2,231,370.00	-2.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	128,685.58	152,948.34	18.9%
Classified Support Salaries		2200	496,666.14	451,175.30	-9.2%
Classified Supervisors' and Administrators' Salaries		2300	294,732.02	290,300.91	-1.5%
Clerical, Technical and Office Salaries		2400	415,730.86	363,175.76	-12.6%
Other Classified Salaries		2900	110,180.19	114,169.00	3.6%
TOTAL, CLASSIFIED SALARIES			1,445,994.79	1,371,769.31	-5.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	589,578.50	534,710.31	-9.3%
PERS		3201-3202	272,957.10	310,466.06	13.7%
OASDI/Medicare/Alternative		3301-3302	139,933.91	146,183.95	4.5%
Health and Welfare Benefits		3401-3402	1,067,740.16	1,063,347.36	-0.4%
Unemployment Insurance		3501-3502	1,828.52	1,786.58	-2.3%
Workers' Compensation		3601-3602	59,995.41	55,948.85	-6.7%
OPEB, Allocated		3701-3702	315,723.60	303,282.00	-3.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,191.96	1,156.30	-3.0%
TOTAL, EMPLOYEE BENEFITS			2,448,949.16	2,416,881.41	-1.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,534.75	0.00	-100.0%
Materials and Supplies		4300	106,476.44	248,744.87	133.6%
Noncapitalized Equipment		4400	9,495.40	3,282.00	-65.4%
TOTAL, BOOKS AND SUPPLIES			132,506.59	252,026.87	90.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	467,725.22	452,744.00	-3.2%
Travel and Conferences		5200	13,564.58	16,000.00	18.0%
Dues and Memberships		5300	7,434.00	7,000.00	-5.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	249,503.97	235,800.00	-5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,555.39	31,523.00	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,736.21	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	652,636.76	249,800.00	-61.7%
Communications		5900	684.45	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,427,840.58	992,867.00	-30.5%
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					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
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 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	79,027.51	62,920.00	-20.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			79,027.51	62,920.00	-20.4%
TOTAL, EXPENDITURES			7,830,920.45	7,327,834.59	-6.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,600,000.00	596,834.91	-62.7%
(a) TOTAL, INTERFUND TRANSFERS IN			1,600,000.00	596,834.91	-62.7%
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)			1,600,000.00	596,834.91	-62.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,197,363.45	656,334.68	-45.2%
3) Other State Revenue		8300-8599	2,149,372.00	1,975,815.00	-8.1%
4) Other Local Revenue		8600-8799	3,159,438.30	4,098,850.00	29.7%
5) TOTAL, REVENUES			6,506,173.75	6,730,999.68	3.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,704,857.68	4,392,393.77	-6.6%
2) Instruction - Related Services	2000-2999		1,727,930.87	1,636,224.87	-5.3%
3) Pupil Services	3000-3999		578,757.64	577,021.46	-0.3%
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		79,027.51	62,920.00	-20.4%
8) Plant Services	8000-8999		740,346.75	659,274.49	-11.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,830,920.45	7,327,834.59	-6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,324,746.70)	(596,834.91)	-54.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,600,000.00	596,834.91	-62.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,600,000.00	596,834.91	-62.7%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,253.30	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,991.70	353,245.00	352.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,991.70	353,245.00	352.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,991.70	353,245.00	352.9%
2) Ending Balance, June 30 (E + F1e)			353,245.00	353,245.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			317,936.87	317,936.87	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	35,308.13	35,308.13	0.0%
Adult Education Fund	0000	9780	35,308.13		
Adult Education Fund	0000	9780		35,308.13	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6371	CalWORKs for ROCP or Adult Education	184,152.00	184,152.00
7810	Other Restricted State	563.70	563.70
9010	Other Restricted Local	133,221.17	133,221.17
Total, Restricted Balance		317,936.87	317,936.87

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,563,709.30	6,000,061.00	7.8%
3) Other State Revenue		8300-8599	6,058,797.37	5,522,651.00	-8.8%
4) Other Local Revenue		8600-8799	1,402,380.63	1,906,374.00	35.9%
5) TOTAL, REVENUES			13,024,887.30	13,429,086.00	3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,205,766.39	4,806,923.83	-7.7%
2) Classified Salaries		2000-2999	2,763,129.69	2,620,475.27	-5.2%
3) Employee Benefits		3000-3999	5,378,095.50	5,315,198.51	-1.2%
4) Books and Supplies		4000-4999	85,980.47	445,794.69	418.5%
5) Services and Other Operating Expenditures		5000-5999	118,310.58	207,028.00	75.0%
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	572,218.78	472,458.00	-17.4%
9) TOTAL, EXPENDITURES			14,123,501.41	13,867,878.30	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,098,614.11)	(438,792.30)	-60.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,098,262.45	438,792.30	-60.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,098,262.45	438,792.30	-60.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(351.66)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,636.49	15,284.83	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,636.49	15,284.83	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,636.49	15,284.83	-2.2%
2) Ending Balance, June 30 (E + F1e)			15,284.83	15,284.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,284.83	15,284.83	0.0%
Child Development Fund	0000	9780	15,284.83		
Child Development Fund	0000	9780		15,284.83	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	56,531.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	20,318.55		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	850.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,240,783.63		
4) Due from Grantor Government		9290	95,159.94		
5) Due from Other Funds		9310	298,262.45		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,711,905.60		
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	1,808,126.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	358,485.89		
4) Current Loans		9640			
5) Unearned Revenue		9650	530,008.70		
6) TOTAL, LIABILITIES			2,696,620.77		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,284.83		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	5,563,709.30	6,000,061.00	7.8%
TOTAL, FEDERAL REVENUE			5,563,709.30	6,000,061.00	7.8%
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	5,142,204.05	5,016,912.00	-2.4%
All Other State Revenue	All Other	8590	916,593.32	505,739.00	-44.8%
TOTAL, OTHER STATE REVENUE			6,058,797.37	5,522,651.00	-8.8%
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	(16,304.00)	0.00	-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	570,026.95	919,282.00	61.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	848,657.68	987,092.00	16.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,402,380.63	1,906,374.00	35.9%
TOTAL, REVENUES			13,024,887.30	13,429,086.00	3.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,599,945.64	4,243,329.67	-7.8%
Certificated Pupil Support Salaries		1200	130,317.69	102,535.08	-21.3%
Certificated Supervisors' and Administrators' Salaries		1300	466,211.53	461,059.08	-1.1%
Other Certificated Salaries		1900	9,291.53	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			5,205,766.39	4,806,923.83	-7.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,434,587.38	1,265,053.97	-11.8%
Classified Support Salaries		2200	571,735.43	611,095.18	6.9%
Classified Supervisors' and Administrators' Salaries		2300	93,583.08	89,619.00	-4.2%
Clerical, Technical and Office Salaries		2400	619,885.47	654,707.12	5.6%
Other Classified Salaries		2900	43,338.33	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,763,129.69	2,620,475.27	-5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,370,269.17	1,142,907.80	-16.6%
PERS		3201-3202	495,660.86	557,258.39	12.4%
OASDI/Medicare/Alternative		3301-3302	293,453.20	306,488.24	4.4%
Health and Welfare Benefits		3401-3402	2,439,418.39	2,566,583.18	5.2%
Unemployment Insurance		3501-3502	3,958.23	3,795.01	-4.1%
Workers' Compensation		3601-3602	127,306.06	115,745.35	-9.1%
OPEB, Allocated		3701-3702	645,886.60	620,372.94	-4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,142.99	2,047.60	-4.5%
TOTAL, EMPLOYEE BENEFITS			5,378,095.50	5,315,198.51	-1.2%
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	82,968.51	440,249.69	430.6%
Noncapitalized Equipment		4400	3,011.96	5,545.00	84.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			85,980.47	445,794.69	418.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,163.39	10,000.00	39.6%
Dues and Memberships		5300	0.00	400.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,161.80	12,600.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,381.87	14,600.00	9.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52,081.27	108,686.00	108.7%
Professional/Consulting Services and Operating Expenditures		5800	32,830.67	58,442.00	78.0%
Communications		5900	1,691.58	2,300.00	36.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,310.58	207,028.00	75.0%
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	572,218.78	472,458.00	-17.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			572,218.78	472,458.00	-17.4%
TOTAL, EXPENDITURES			14,123,501.41	13,867,878.30	-1.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,098,262.45	438,792.30	-60.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,098,262.45	438,792.30	-60.0%
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)			1,098,262.45	438,792.30	-60.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,563,709.30	6,000,061.00	7.8%
3) Other State Revenue		8300-8599	6,058,797.37	5,522,651.00	-8.8%
4) Other Local Revenue		8600-8799	1,402,380.63	1,906,374.00	35.9%
5) TOTAL, REVENUES			13,024,887.30	13,429,086.00	3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		10,412,887.10	10,159,810.50	-2.4%
2) Instruction - Related Services	2000-2999		2,458,322.22	2,615,753.80	6.4%
3) Pupil Services	3000-3999		319,855.48	209,597.16	-34.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		572,218.78	472,458.00	-17.4%
8) Plant Services	8000-8999		360,217.83	410,258.84	13.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,123,501.41	13,867,878.30	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,098,614.11)	(438,792.30)	-60.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,098,262.45	438,792.30	-60.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,098,262.45	438,792.30	-60.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(351.66)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,636.49	15,284.83	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,636.49	15,284.83	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,636.49	15,284.83	-2.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	15,284.83	15,284.83	0.0%
Child Development Fund	0000	9780	15,284.83		
Child Development Fund	0000	9780		15,284.83	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,891,686.41	25,000,000.00	4.6%
3) Other State Revenue		8300-8599	1,079,321.87	1,561,218.00	44.6%
4) Other Local Revenue		8600-8799	1,187,802.76	3,120,000.00	162.7%
5) TOTAL, REVENUES			26,158,811.04	29,681,218.00	13.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,738,785.38	8,143,153.65	5.2%
3) Employee Benefits		3000-3999	5,077,232.02	6,023,955.38	18.6%
4) Books and Supplies		4000-4999	10,380,214.02	11,108,242.97	7.0%
5) Services and Other Operating Expenditures		5000-5999	455,695.69	310,700.00	-31.8%
6) Capital Outlay		6000-6999	1,639,775.32	3,500,000.00	113.4%
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	642,556.77	595,166.00	-7.4%
9) TOTAL, EXPENDITURES			25,934,259.20	29,681,218.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			224,551.84	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			224,551.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,582,506.51	12,807,058.35	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,582,506.51	12,807,058.35	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,582,506.51	12,807,058.35	1.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,871,399.91	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	10,710,836.18	12,584,236.09	17.5%
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	222,822.26	222,822.26	0.0%
Cafeteria Fund	0000	9780	222,822.26		
Cafeteria Fund	0000	9780		222,822.26	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,482,115.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	16,960.34		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	28,590.98		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,575,961.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	499.50		
6) Stores		9320	1,871,399.91		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,977,527.22		
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	1,501,964.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	659,044.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	9,459.74		
6) TOTAL, LIABILITIES			2,170,468.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,807,058.35		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	22,686,892.72	25,000,000.00	10.2%
Donated Food Commodities		8221	1,204,793.69	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,891,686.41	25,000,000.00	4.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,066,873.87	1,555,000.00	45.8%
All Other State Revenue		8590	12,448.00	6,218.00	-50.0%
TOTAL, OTHER STATE REVENUE			1,079,321.87	1,561,218.00	44.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	1,800,000.00	New
Food Service Sales		8634	774,109.31	1,000,000.00	29.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	127,058.00	120,000.00	-5.6%
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	286,635.45	200,000.00	-30.2%
TOTAL, OTHER LOCAL REVENUE			1,187,802.76	3,120,000.00	162.7%
TOTAL, REVENUES			26,158,811.04	29,681,218.00	13.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,853,518.78	6,908,500.45	0.8%
Classified Supervisors' and Administrators' Salaries		2300	626,212.02	856,839.89	36.8%
Clerical, Technical and Office Salaries		2400	259,054.58	377,813.31	45.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,738,785.38	8,143,153.65	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	29,088.97	21,954.89	-24.5%
PERS		3201-3202	992,590.98	1,231,597.67	24.1%
OASDI/Medicare/Alternative		3301-3302	515,165.68	568,706.54	10.4%
Health and Welfare Benefits		3401-3402	2,708,384.40	3,271,778.41	20.8%
Unemployment Insurance		3501-3502	3,760.05	4,024.64	7.0%
Workers' Compensation		3601-3602	123,306.23	126,231.75	2.4%
OPEB, Allocated		3701-3702	702,285.21	786,267.88	12.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,650.50	13,393.60	405.3%
TOTAL, EMPLOYEE BENEFITS			5,077,232.02	6,023,955.38	18.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	960,599.65	1,112,000.00	15.8%
Noncapitalized Equipment		4400	65,439.98	120,000.00	83.4%
Food		4700	9,354,174.39	9,876,242.97	5.6%
TOTAL, BOOKS AND SUPPLIES			10,380,214.02	11,108,242.97	7.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	9,236.00	15,000.00	62.4%
Travel and Conferences		5200	18,082.61	15,700.00	-13.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	907.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,940.73	63,000.00	-38.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,764.61	14,000.00	-60.9%
Professional/Consulting Services and Operating Expenditures		5800	285,010.87	200,000.00	-29.8%
Communications		5900	3,753.87	3,000.00	-20.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			455,695.69	310,700.00	-31.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	1,485,423.98	3,400,000.00	128.9%
Equipment		6400	154,351.34	100,000.00	-35.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,639,775.32	3,500,000.00	113.4%
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	642,556.77	595,166.00	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			642,556.77	595,166.00	-7.4%
TOTAL, EXPENDITURES			25,934,259.20	29,681,218.00	14.4%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,891,686.41	25,000,000.00	4.6%
3) Other State Revenue		8300-8599	1,079,321.87	1,561,218.00	44.6%
4) Other Local Revenue		8600-8799	1,187,802.76	3,120,000.00	162.7%
5) TOTAL, REVENUES			26,158,811.04	29,681,218.00	13.5%
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		23,765,076.27	25,686,052.00	8.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		642,556.77	595,166.00	-7.4%
8) Plant Services	8000-8999		1,526,626.16	3,400,000.00	122.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,934,259.20	29,681,218.00	14.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			224,551.84	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			224,551.84	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,582,506.51	12,807,058.35	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,582,506.51	12,807,058.35	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,582,506.51	12,807,058.35	1.8%
2) Ending Balance, June 30 (E + F1e)			12,807,058.35	12,807,058.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,871,399.91	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,710,836.18	12,584,236.09	17.5%
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	222,822.26	222,822.26	0.0%
Cafeteria Fund	0000	9780	222,822.26		
Cafeteria Fund	0000	9780		222,822.26	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,738,510.77	4,611,910.68
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	4,364,090.06	4,364,090.06
5330	Child Nutrition: Summer Food Service Program Operations	3,608,218.04	3,608,218.04
9010	Other Restricted Local	17.31	17.31
Total, Restricted Balance		10,710,836.18	12,584,236.09

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building Fund, Capital Facilities Fund and Capital Project Fund for Blended Components Units.

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,618,773.07	3,082,009.75	-33.3%
5) TOTAL, REVENUES			4,618,773.07	3,082,009.75	-33.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	565,538.53	665,640.41	17.7%
3) Employee Benefits		3000-3999	286,876.19	364,911.94	27.2%
4) Books and Supplies		4000-4999	5,350,705.09	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,058,054.45	0.00	-100.0%
6) Capital Outlay		6000-6999	59,993,124.22	27,907,620.73	-53.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			68,254,298.48	28,938,173.08	-57.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,635,525.41)	(25,856,163.33)	-59.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	77,330.96	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,900,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,822,669.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,812,856.37)	(25,856,163.33)	-21.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,280,449.19	62,467,592.82	-34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,280,449.19	62,467,592.82	-34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,280,449.19	62,467,592.82	-34.4%
2) Ending Balance, June 30 (E + F1e)			62,467,592.82	36,611,429.49	-41.4%
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	62,471,651.55	36,615,488.22	-41.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,058.73)	(4,058.73)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	36,230,733.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	684.83		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	33,122,749.93		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,458,659.67		
4) Due from Grantor Government		9280	0.00		
5) Due from Other Funds		9310	413,089.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			71,225,917.71		
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	8,758,324.89		
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			8,758,324.89		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			62,467,592.82		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,541,441.36	1,171,303.92	-24.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,077,331.71	1,910,705.83	-37.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,618,773.07	3,082,009.75	-33.3%
TOTAL, REVENUES			4,618,773.07	3,082,009.75	-33.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	264,744.55	388,928.03	46.9%
Clerical, Technical and Office Salaries		2400	300,793.98	276,712.38	-8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			565,538.53	665,640.41	17.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	106,355.22	137,546.25	29.3%
OASDI/Medicare/Alternative		3301-3302	42,195.05	49,316.07	16.9%
Health and Welfare Benefits		3401-3402	98,853.40	132,633.72	34.2%
Unemployment Insurance		3501-3502	279.24	328.62	17.7%
Workers' Compensation		3601-3602	9,113.72	10,317.37	13.2%
OPEB, Allocated		3701-3702	29,588.92	34,445.00	16.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	490.64	324.91	-33.8%
TOTAL, EMPLOYEE BENEFITS			286,876.19	364,911.94	27.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,754,367.41	0.00	-100.0%
Noncapitalized Equipment		4400	596,337.68	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,350,705.09	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,058,054.45	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,058,054.45	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	6,405,629.22	0.00	-100.0%
Buildings and Improvements of Buildings		6200	53,342,305.12	27,907,620.73	-47.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	245,189.88	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,993,124.22	27,907,620.73	-53.5%
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			68,254,298.48	28,938,173.08	-57.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	77,330.96	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			77,330.96	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	30,900,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			30,900,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			30,822,669.04	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,618,773.07	3,082,009.75	-33.3%
5) TOTAL, REVENUES			4,618,773.07	3,082,009.75	-33.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		68,069,188.90	28,938,173.08	-57.5%
9) Other Outgo	9000-9999	Except 7600-7699	185,109.58	0.00	-100.0%
10) TOTAL, EXPENDITURES			68,254,298.48	28,938,173.08	-57.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(63,635,525.41)	(25,856,163.33)	-59.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	77,330.96	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,900,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,822,669.04	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,812,856.37)	(25,856,163.33)	-21.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,280,449.19	62,467,592.82	-34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,280,449.19	62,467,592.82	-34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,280,449.19	62,467,592.82	-34.4%
2) Ending Balance, June 30 (E + F1e)			62,467,592.82	36,611,429.49	-41.4%
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			62,471,651.55	36,615,488.22	-41.4%
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	(4,058.73)	(4,058.73)	0.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Unaudited Actuals</u>	<u>2020-21 Budget</u>
9010	Other Restricted Local	62,471,651.55	36,615,488.22
Total, Restricted Balance		<u>62,471,651.55</u>	<u>36,615,488.22</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,304,733.45	6,114,650.67	-34.3%
5) TOTAL, REVENUES			9,304,733.45	6,114,650.67	-34.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	82,316.14	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	226,288.90	40,000.00	-82.3%
6) Capital Outlay		6000-6999	1,235,471.54	7,000,000.00	466.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,668,507.00	2,695,000.00	-26.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,212,583.58	9,735,000.00	86.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,092,149.87	(3,620,349.33)	-188.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,092,149.87	(3,620,349.33)	-188.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,104,357.19	20,196,507.06	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,104,357.19	20,196,507.06	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,104,357.19	20,196,507.06	25.4%
2) Ending Balance, June 30 (E + F1e)			20,196,507.06	16,576,157.73	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			20,196,507.06	16,576,157.73	-17.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,779,611.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,660,011.81		
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	178,247.28		
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			20,617,870.92		
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	235,102.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	186,261.85		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			421,363.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			20,196,507.06		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,795,374.26	1,514,338.66	-45.8%
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	300,631.00	159,851.00	-46.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	6,208,728.19	4,440,461.01	-28.5%
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			9,304,733.45	6,114,650.67	-34.3%
TOTAL, REVENUES			9,304,733.45	6,114,650.67	-34.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	82,316.14	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			82,316.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	186,261.85	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	40,027.05	40,000.00	-0.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			226,288.90	40,000.00	-82.3%
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	1,235,471.54	7,000,000.00	466.6%
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			1,235,471.54	7,000,000.00	466.6%
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	1,098,507.00	0.00	-100.0%
Other Debt Service - Principal		7439	2,570,000.00	2,695,000.00	4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,668,507.00	2,695,000.00	-26.5%
TOTAL, EXPENDITURES			5,212,583.58	9,735,000.00	86.8%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,304,733.45	6,114,650.67	-34.3%
5) TOTAL, REVENUES			9,304,733.45	6,114,650.67	-34.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,544,076.58	7,040,000.00	355.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,668,507.00	2,695,000.00	-26.5%
10) TOTAL, EXPENDITURES			5,212,583.58	9,735,000.00	86.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,092,149.87	(3,620,349.33)	-188.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,092,149.87	(3,620,349.33)	-188.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,104,357.19	20,196,507.06	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,104,357.19	20,196,507.06	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,104,357.19	20,196,507.06	25.4%
2) Ending Balance, June 30 (E + F1e)			20,196,507.06	16,576,157.73	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,196,507.06	16,576,157.73	-17.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	20,196,507.06	16,576,157.73
Total, Restricted Balance		<u>20,196,507.06</u>	<u>16,576,157.73</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,842,125.84	1,823,598.00	-1.0%
5) TOTAL, REVENUES			1,842,125.84	1,823,598.00	-1.0%
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	14,260.63	15,500.00	8.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,798,507.00	2,770,334.00	54.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,812,767.63	2,785,834.00	53.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,358.21	(962,236.00)	-3377.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,358.21	(962,236.00)	-3377.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,991,387.41	2,020,745.62	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,991,387.41	2,020,745.62	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,991,387.41	2,020,745.62	1.5%
2) Ending Balance, June 30 (E + F1e)			2,020,745.62	1,058,509.62	-47.6%
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			2,020,745.62	1,058,509.62	-47.6%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,008,902.62		
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	11,843.00		
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			2,020,745.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,020,745.62		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	1,820,482.84	1,813,798.00	-0.4%
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	21,643.00	9,800.00	-54.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,842,125.84	1,823,598.00	-1.0%
TOTAL, REVENUES			1,842,125.84	1,823,598.00	-1.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	14,260.63	15,500.00	8.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,260.63	15,500.00	8.7%
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					
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	1,798,507.00	2,770,334.00	54.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,798,507.00	2,770,334.00	54.0%
TOTAL, EXPENDITURES			1,812,767.63	2,785,834.00	53.7%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,842,125.84	1,823,598.00	-1.0%
5) TOTAL, REVENUES			1,842,125.84	1,823,598.00	-1.0%
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		14,260.63	15,500.00	8.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,798,507.00	2,770,334.00	54.0%
10) TOTAL, EXPENDITURES			1,812,767.63	2,785,834.00	53.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,358.21	(962,236.00)	-3377.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,358.21	(962,236.00)	-3377.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,991,387.41	2,020,745.62	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,991,387.41	2,020,745.62	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,991,387.41	2,020,745.62	1.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,020,745.62	1,058,509.62	-47.6%
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 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	2,020,745.62	1,058,509.62
Total, Restricted Balance		<u>2,020,745.62</u>	<u>1,058,509.62</u>

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	376,868.00	330,000.00	-12.4%
4) Other Local Revenue		8600-8799	48,752,269.72	44,417,325.00	-8.9%
5) TOTAL, REVENUES			49,129,137.72	44,747,325.00	-8.9%
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	50,076,531.00	48,556,901.00	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,076,531.00	48,556,901.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(947,393.28)	(3,809,576.00)	302.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,331,988.50	0.00	-100.0%
b) Uses		7630-7699	389,507.09	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			942,481.41	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(4,911.87)	(3,809,576.00)	77458.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,953,446.22	31,948,534.35	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,953,446.22	31,948,534.35	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,953,446.22	31,948,534.35	0.0%
2) Ending Balance, June 30 (E + F1e)			31,948,534.35	28,138,958.35	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	31,948,534.35	28,138,958.35	-11.9%
Bond Interest and Redemption Fund	0000	9780	31,948,534.35		
Bond Interest and Redemption Fund	0000	9780		28,138,958.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	48,893,758.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	800,635.00		
3) Accounts Receivable		9200	315,633.00		
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			50,010,026.00		
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	7,073,186.00		
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	10,988,305.65		
6) TOTAL, LIABILITIES			18,061,491.65		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			31,948,534.35		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	376,007.00	329,115.00	-12.5%
Other Subventions/In-Lieu Taxes		8572	861.00	885.00	2.8%
TOTAL, OTHER STATE REVENUE			376,868.00	330,000.00	-12.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	43,622,217.00	34,074,893.00	-21.9%
Unsecured Roll		8612	1,608,492.00	1,439,814.00	-10.5%
Prior Years' Taxes		8613	320,255.00	2,677,807.00	736.1%
Supplemental Taxes		8614	1,620,079.00	1,281,072.00	-20.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	8,485.00	5,569.00	-34.4%
Interest		8660	1,572,741.72	1,247,083.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	3,691,087.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,752,269.72	44,417,325.00	-8.9%
TOTAL, REVENUES			49,129,137.72	44,747,325.00	-8.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	20,126,531.00	19,432,524.00	-3.4%
Other Debt Service - Principal		7439	29,950,000.00	29,124,377.00	-2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,076,531.00	48,556,901.00	-3.0%
TOTAL EXPENDITURES			50,076,531.00	48,556,901.00	-3.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,331,988.50	0.00	-100.0%
(c) TOTAL, SOURCES			1,331,988.50	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	389,507.09	0.00	-100.0%
(d) TOTAL, USES			389,507.09	0.00	-100.0%
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)			942,481.41	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	376,868.00	330,000.00	-12.4%
4) Other Local Revenue		8600-8799	48,752,269.72	44,417,325.00	-8.9%
5) TOTAL, REVENUES			49,129,137.72	44,747,325.00	-8.9%
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	50,076,531.00	48,556,901.00	-3.0%
10) TOTAL, EXPENDITURES			50,076,531.00	48,556,901.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(947,393.28)	(3,809,576.00)	302.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,331,988.50	0.00	-100.0%
b) Uses		7630-7699	389,507.09	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			942,481.41	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,911.87)	(3,809,576.00)	77458.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,953,446.22	31,948,534.35	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,953,446.22	31,948,534.35	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,953,446.22	31,948,534.35	0.0%
2) Ending Balance, June 30 (E + F1e)			31,948,534.35	28,138,958.35	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		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	31,948,534.35	28,138,958.35	-11.9%
Bond Interest and Redemption Fund	0000	9780	31,948,534.35		
Bond Interest and Redemption Fund	0000	9780		28,138,958.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance Fund, which includes the Dental/Vision Fund.

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,693,463.03	15,126,576.00	2.9%
5) TOTAL REVENUES			14,693,463.03	15,126,576.00	2.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	336,894.70	347,422.44	3.1%
3) Employee Benefits		3000-3999	207,753.09	271,479.62	30.7%
4) Books and Supplies		4000-4999	10,083.98	54,060.19	436.1%
5) Services and Other Operating Expenses		5000-5999	13,651,964.17	14,453,613.75	5.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			14,206,695.94	15,126,576.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			486,767.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			486,767.09	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,448,490.12	12,935,257.21	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,448,490.12	12,935,257.21	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,448,490.12	12,935,257.21	3.9%
2) Ending Net Position, June 30 (E + F1e)			12,935,257.21	12,935,257.21	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	12,935,257.21	12,935,257.21	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,544,087.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	948.50		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,506,262.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			13,301,297.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	365,786.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	253.84		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			366,040.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			12,935,257.21		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	165,849.00	45,000.00	-72.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	14,527,614.03	15,081,576.00	3.8%
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			14,693,463.03	15,126,576.00	2.9%
TOTAL, REVENUES			14,693,463.03	15,126,576.00	2.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	88,298.28	88,298.28	0.0%
Clerical, Technical and Office Salaries		2400	248,596.42	259,124.16	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			336,894.70	347,422.44	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,185.90	71,344.20	9.4%
OASDI/Medicare/Alternative		3301-3302	20,378.43	25,420.37	24.7%
Health and Welfare Benefits		3401-3402	89,947.02	141,358.44	57.2%
Unemployment Insurance		3501-3502	126.93	166.02	30.8%
Workers' Compensation		3601-3602	4,309.24	5,385.03	25.0%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	337.57	337.56	0.0%
TOTAL, EMPLOYEE BENEFITS			207,753.09	271,479.62	30.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,083.98	49,786.19	393.7%
Noncapitalized Equipment		4400	0.00	4,274.00	New
TOTAL, BOOKS AND SUPPLIES			10,083.98	54,060.19	436.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	228.64	11,000.00	4711.1%
Dues and Memberships		5300	0.00	2,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	4,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	13,651,735.53	14,436,613.75	5.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,651,964.17	14,453,613.75	5.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14,206,695.94	15,126,576.00	6.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
(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%