



# SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.3

**Meeting Date:** June 25, 2020

**Subject:** Adopt Fiscal Year 2020-2021 Proposed Budget for All Funds and Education Protection Account

- 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:** Adopt the fiscal year 2020-2021 Proposed Budget for All Funds presented as a Public Hearing Item at the June 18, 2020 Board Meeting.

**Background/Rationale:**

By June 30<sup>th</sup> of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30<sup>th</sup>. The 2020-2021 Budget establishes expenditure authority for the District to conduct business in the coming year.

The proposed 2020-2021 budget is based on the Governor's May Budget Revision that was released on May 14, 2020. Staff attended the School Services of California virtual workshop on the May Budget Revision on May 19, 2020 and incorporates recommendations from the Sacramento County Office of Education. While the Governor's May Budget Revision is a very significant event in the process, the final impact to the District will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget.

The District continues to work closely with the Fiscal Advisor and meets weekly with the Sacramento County Office of Education (SCOE) on developing the budget.

Per the Governor's Executive Order N-56-20, the deadline for approval of the Local Control and Accountability Plan (LCAP) for 2020-21 has been extended until December 15, 2020. N-

56-20 also waived the requirement that an LCAP be approved prior to budget adoption on or before July 1, 2020. The proposed 2020-21 Budget for ALL Funds being presented today is aligned to existing LCAP goals, actions, and services which have been developed and refined through ongoing consultation with stakeholder groups.

**Financial Considerations:** The proposed budget establishes expenditure authority for all funds.

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

**Documents Attached:**

1. Executive Summary
2. Adopted Budget Summary All Funds

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| <p><b>Estimated Time of Presentation:</b> 20 minutes<br/><b>Submitted by:</b> Rose Ramos, Chief Business Officer<br/><b>Approved by:</b> Jorge Aguilar, Superintendent</p> |
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# Board of Education Executive Summary

## Business Services

Adopt Fiscal Year 2020-2021 Proposed Budget for All Funds & Education Protection Account  
June 25, 2020

### I. OVERVIEW/HISTORY:

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

The District's 2020-2021 Proposed Budget is based on the Governor's May Budget Revision that was released on May 14, 2020. The 2020-2021 Proposed Budget general fund revenues are projected at \$533.4M and general fund expenditures projected at \$604M. The 2020-2021 Proposed Budget incorporates recommendations from the Sacramento County Office of Education (SCOE), the Superintendent, School Services of CA and input from stakeholders.

COVID-19 resulted in state wide school closures and per the Governor's Executive Order N-56-20, the deadline for approval of the Local Control and Accountability Plan (LCAP) for 2020-21 has been extended until December 15, 2020. N-56-20 also waived the requirement that an LCAP be approved prior to budget adoption on or before July 1, 2020. The proposed 2020-21 Budget for ALL Funds being presented is aligned to existing LCAP goals, actions, and services which have been developed and refined through ongoing consultation with stakeholder groups.

#### Budget Updates:

- On December 19, 2019 – Staff presented a budget timeline and process for preparing the 2020-21 Budget that aligns with the LCAP. The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year.
- One Stop Staffing - During the months of January and February, the Academic, Budget and Human Resources teams met with each school and central department to develop the budget for 2020-2021. During these One Stop Staffing meetings, the budget for the current year was reviewed as well as projected enrollments and proposed staffing levels for the upcoming 2020-21 school year.
- February/March/April - Reduction in Force resolutions were approved by the board that included adjustments for certificated and classified positions based on One Stop staffing and expiring funding.
- February/April/May – Budget updates were presented to the Board on the Governor's January Proposed Budget for 2020-21, the fiscal impact of COVID-19 on the State's Economy and funding for K12, and the Governor's May Revise Budget for 2020-21.

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- Ongoing Weekly Meetings between the District, SCOE, and the SCOE Fiscal Advisor continue to be held to collaborate and discuss the expectations of the budget for 2020-2021 and beyond.

### II. Driving Governance:

- Education Code section 42127 requires the Governing Board of each school district to adopt a budget on or before July 1<sup>st</sup> and the proposed expenditures for the Education Protection Account. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.

### III. Budget:

Following is a summary of the proposed State budget and budget guidelines as provided by California Association of School Business Officials, County Office of Education and School Services of California. The Proposed Budget Report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2020-21 through 2022-23 specific to the Sacramento City Unified School District.

### IV. Goals, Objectives and Measures:

Present a 2020-2021 Proposed Budget to the Board for approval by June 25, 2020.

### V. Major Initiatives:

- Continued analysis of information from the State and its impact on the District's budget
- Budget Revision within 45 days from signing of State Budget

### VI. Results:

Budget development for 2020-2021 has followed the timeline approved by the Board. With the approval of the 2020-2021 Proposed Budget, the expenditure authority for 2020-2021 will be in place and the June 30, 2020 timeline will be met.

### VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on District finances.
- Continue to obtain stakeholders' input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.
- The district will discuss and adopt the 2020-2021 final Proposed Budget at the June 25, 2019 Board meeting.

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#### **Governor’s Revised State Budget Proposal - “May Revision”**

Governor Newsom released his proposed Revised State budget on May 14th for the upcoming 2020-21 fiscal year. Due to the impact of the coronavirus pandemic, State General Fund revenues are projected to decline over \$41 billion during the current and 2020-21 budget years and COVID-19 expenses are projected to reach \$13 billion for a total budget deficit of about \$54 billion.

As a result, the Administration is proposing a combination of actions to address the State deficit, including the following:

- Cancel \$6.1 billion in program expansions and spending increases, including redirecting \$2.4 billion in extraordinary payments to California Public Employees’ Retirement System (CalPERS) to temporarily offset the state’s obligations to CalPERS in 2020-21 and 2021-22.
- Spend down \$16.2 billion in the Budget Stabilization Account (Rainy Day Fund) over three fiscal years and allocate \$450 million from the Safety Net Reserve to offset increased health care costs in 2020-21.
- Borrow and transfer \$4.1 billion from special funds.
- Suspend net operating losses and temporarily limit to \$5 million the amount of credit a taxpayer can use in any given tax year, to generate new revenue of \$4.4 billion in 2020-21 to support schools and colleges, and maintain core state functions. The proposal could potentially generate \$3.3 billion in 2021-22 and \$1.5 billion in 2022-23.
- Utilize \$8.3 billion in federal CARES Act.

For 2020-21, the Proposition 98 guarantee declines by \$19 billion from the Governor’s January Budget. Recognizing that public education could not withstand such a reduction in funding, the Governor proposes to provide supplemental appropriations in order to avoid a drastic drop in the funding or a permanent drop in the Proposition 98 minimum guarantee.

**LCFF Cost-of-Living-Adjustment (COLA):** The Governor proposes a reduction in LCFF funding by 10% (\$6.5 billion), including the elimination of the 2.31% cost of living adjustment. However, the Governor also indicates that if federal funding is sufficient, the 10% reduction could be backfilled. The statutory cost of living adjustment is also suspended for all other programs.

**Deferrals:** To address a current and anticipated cash shortage, the Governor proposes several deferrals. The first comes immediately, deferring \$1.9 billion of LCFF apportionment from 2019–20 to 2020–21. In 2020–21, the Administration proposes deferrals in April, May, and June totaling \$3.4 billion.

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**Learning Loss Mitigation:** The Governor proposes one-time funding of \$4.4 billion in federal funds (\$4 billion federal Coronavirus Relief Fund and \$355 million federal Governor's Emergency Education Relief Fund) for mitigation of students' learning loss during school closures. The funds will be allocated to local educational agencies (LEAs) that offer instruction, and prioritizes students most heavily impacted by school closures, and may be used as follows:

- Summer programs
- Extending the instructional school year
- Providing additional academic services for students (e.g. materials and devices)
- Counseling or mental health services
- Professional development opportunities
- Access to school breakfast and lunch programs

California also received \$1.6 billion in federal Elementary and Secondary School Emergency Relief (ESSER) funds, of which 90 percent will be distributed to LEAs according to Title I-A funding for COVID-19 related costs. The May Revision proposes to use the remaining \$164.7 million (10%) in the following manner:

- \$100 million: Grants to county offices of education to support developing networks of community schools, mental health services, and addressing barriers to high-need students
- \$63.2 million for training and professional development
- \$1.5 million for the Department of Education for operational costs due to COVID-19

**Previously Proposed Budget Augmentations:** The May Revision rescinds the Governor's January budget proposals, including the following:

- Educator Workforce Investment Grants: \$350 million
- Opportunity Grants: \$300.3 million
- Community Schools Grants: \$300 million
- Special Education Preschool Grant: \$250 million
- Workforce Development Grants: \$193 million
- Teacher Residency Program: \$175 million
- Credential Award Program: \$100 million
- Child Nutrition Programs: \$70 million
- Classified Teacher Credential Program: \$64.1 million
- Local Services Coordination (CCEE): \$18 million
- Computer Science Supplementary Authorization Incentive: \$15 million
- Online Resource Subscriptions for Schools: \$2.5 million
- California College Guidance Initiative: \$2.5 million
- Computer Science Resource Lead: \$2.5 million
- School Climate Workgroup: \$150,000

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**Special Education:** The Governor maintains the January budget commitment to improve funding for Special Education. Despite suspension of the COLA, the Governor proposes to increase base rates by 15% to \$645 per pupil based on a three-year rolling average of daily attendance. Funding outside AB 602 will be frozen at this time.

In addition, the May Revise includes \$15 million in federal Individuals with Disabilities Education Act (IDEA) funds for the Golden State Teacher Scholarship Program to support increasing the teacher pipeline and \$7 million to assist LEAs with developing different dispute resolution services and mediation services for cases arising from COVID-19 distance learning service delivery models.

The May Revise also keeps the two work groups as provided in the January proposal but replaces the \$1.1 million that was originally proposed from Proposition 98 General Fund and uses federal IDEA funds instead. Two new workgroups are created to 1) study cost of out-of-home care and 2) develop an IEP addendum for distance learning. These two new workgroups will be funded by an additional \$600,000 received by federal IDEA funds.

**K-12 Categorical Programs:** The Governor proposes \$352.9 million in reductions to the following categorical programs:

- \$100 million: After School Education and Safety
- \$79.4 million: K-12 Strong Workforce Program
- \$77.4 million: Career Technical Education Incentive Grant Program
- \$66.7 million: Adult Education Block Grant
- \$9.4 million: California Partnership Academies
- \$7.7 million: Career Technical Education Initiative
- \$3.5 million: Exploratorium
- \$3 million: Online Resource Subscriptions for Schools
- \$2.4 million: Specialized Secondary Program
- \$2.1 million: Agricultural Career Technical Education Incentive Grant
- \$1.3 million: Clean Technology Partnership

**Proposed Pension Relief.** There is some good news, as the Governor proposes to reallocate \$2.3 billion from payment for long-term unfunded liabilities to reduction of employer contribution rates for 2020-21 and 2021-22. This reallocation would result in the following rates.

|      | 2019-20<br>Current | 2020-21<br>Proposed | 2021-22<br>Proposed |
|------|--------------------|---------------------|---------------------|
| STRS | 17.10%             | 16.15%              | 16.02%              |
| PERS | 19.721%            | 20.70%              | 22.84%              |

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Note: Previously proposed STRS rates: 2020-21 at 18.4%; 2021-22 at 18.2%  
Previously proposed PERS rates: 2020-21 at 22.67%; 2021-22 at 25.0%

### **Flexibility Proposals**

To assist local educational agencies (LEAs) facing the potential 10% LCFF reduction, the Administration proposes to work with the Legislature and education stakeholders on options to minimize the impact of reduced funding. In addition, the May Revise offers the following flexibilities:

- Exemptions for LEAs if apportionment deferrals create a documented hardship.
- Authority for LEAs to exclude state pension payments on behalf of LEAs from the calculation of required contributions to routine restricted maintenance.
- Subject to public hearing, increases on LEA internal inter-fund borrowing limits to help mitigate the impacts of apportionment deferrals.
- Authority to use proceeds from the sale of surplus property for one-time general fund purposes.
- Options for specified special education staff to utilize technology-based options to serve students.
- Extension of the deadline for transitional kindergarten teachers to obtain 24 college units of early childhood education, from August 1, 2020 to August 1, 2021.

### **Routine Restricted Maintenance Account:**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. While school districts had taken advantage of multiple flexibility provisions over the past decade, beginning in 2019-20 school districts must comply with the 3% contribution provision. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The 3% contribution incorporates RRMA and CalSTRS on-behalf expenditures
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- Important: As noted above the May Revise Flexibility Proposal offers to allow LEAs to exclude state pension payments on behalf of LEAs from the calculation of required contributions to routine restricted maintenance

Therefore, in order to ensure the Sacramento City Unified School District is in compliance with the above provisions, the District has budgeted the 3% contribution.



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### Other Budget Issues

- **Local Property Tax Adjustments**—An increase of \$84.5 million Proposition 98 General Fund in 2019-20 and \$727 million Proposition 98 General Fund in 2020-21 for school districts, special education local plan areas, and county offices of education as a result of lower offsetting property tax revenues in both years.
- **Full-Day Kindergarten Facilities**—A decrease of \$300 million one-time non-Proposition 98 General Fund for construction of new, or retrofit of existing, facilities for full-day kindergarten programs. This is roughly the amount that is unexpended from \$400 million provided for this purpose in the 2018 and 2019 Budget Acts. The May Revision proposes sweeping these unexpended program funds to facilitate.
- **AB 1840 Adjustments**—An increase of \$5.8 million one-time Proposition 98 General Fund for Inglewood Unified School District and \$16 million one-time Proposition 98 General Fund for Oakland Unified School District, amounting to 50 percent of the operating deficit of these districts, pursuant to Chapter 426, Statutes of 2018 (AB 1840).
- **Categorical Program Growth**—A decrease of \$10.9 million Proposition 98 General Fund for selected categorical programs, based on updated estimates of average daily attendance.

### Early Education Programs

The May Revision proposes to utilize \$350.3 million of federal CARES Act for COVID-19 related child care expenses as follows:

- \$144.3 million for state costs associated with SB 89 expenses, family fee waivers, and provider payment protection.
- \$125 million for one-time stipends for state-subsidized child care providers offering care during the pandemic.
- \$73 million for increased access to child care services for at-risk children and children of essential workers.
- \$8 million to extend family fee waivers until June 30, 2020.

The May Revision continues to propose to consolidate the state's early learning and child care programs under the Department of Social Services, which maintains \$2 million General Fund in 2020-21 to support this proposal.

### State Preschool

Absent additional federal funds to mitigate these fiscal decisions, the state will reduce the following programs:

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- \$159.4 million General Fund to eliminate 10,000 slots scheduled to begin April 1, 2020 and 10,000 additional slots scheduled to begin April 1, 2021.
- \$130 million Proposition 98 General Fund and \$67.3 million General Fund to reflect a 10 percent decrease in State Preschool daily reimbursement rate.
- \$20.5 million Proposition 98 General Fund and \$11.6 million General Fund to reflect suspension of a 2.31 percent cost of living adjustment.
- \$3.3 million Proposition 98 General Fund and \$3 million General Fund to eliminate a 1 percent add-on to the full-day State Preschool reimbursement rate.

### Child Care

The May Revise proposes to reduce the following programs, which would be mitigated if the federal government provides sufficient funds to restore them:

- \$363 million one-time General Fund and \$45 million one-time federal Child Care and Development Block Grant funds from the 2019 Budget Act for child care workforce and infrastructure.
- \$223.8 million General Fund to reflect a 10 percent decrease in the Standard Reimbursement Rate and the Regional Market Rate.
- \$35.9 million General Fund to reflect lower caseload estimates in CalWORKs Stage 2 and 3 child care.
- \$25.3 million General Fund to reflect suspension of the 2.31% cost of living adjustment.
- \$10 million one-time General Fund from the 2019 Budget Act for child care data systems.
- \$4.4 million one-time General Fund to reduce resources available for the Early Childhood Policy Council, leaving \$2.2 million available for 2020-21 and 2021-22.
- \$13.4 million in federal funds is appropriated through the Health and Human Services Agency to reflect the state's 2020 Preschool Development Grant award.

### BROADBAND EXPANSION

The COVID-19 pandemic requires significant numbers of Californians to telework, learn via distance education, and receive healthcare through telehealth. The drive toward these technology platforms highlights the state's inequities in access to computers, technology tools, and connectivity. In response, the California Public Utilities Commission (Commission) acted in April to help bridge this digital divide by making \$25 million available from the California Teleconnect Fund for hotspots and Internet service for student households, prioritizing rural, small, and medium-sized school districts. The Commission also made \$5 million available from the California Advanced Services Fund Adoption Account to help cover the cost of computing and hotspot devices. The Commission coordinated with the California Department of Education and this funding will be prioritized toward low-income communities and communities with high

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percentages of residents with limited English proficiency.

To identify which areas of the state lack sufficient access to broadband, the May Revision includes \$2.8 million and 3 positions in additional resources from the Public Utilities Commission Utilities Reimbursement Account for the Commission to enhance its broadband mapping activities.

### Reserves

**District Reserve Requirements (Senate Bill 858):** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all of the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
  - The State must notify local educational agencies when the conditions are and are no longer applicable

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- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

### **2020-21 Sacramento City Unified School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 38,087.56 (excludes COE ADA of 102.21).
  - Because the District is still in declining enrollment, the funded ADA will be based on the prior year ADA of 38,113.97. Below is a table comparing LCFF funding for the 2020-21 Proposed Budget to the 2019-20 Budget.

| 2020-2021 LCFF Target per May Revise<br>Compared to 2019-2020 LCFF Funding |                    |                    |                     |
|--|--------------------|--------------------|---------------------|
|  | 2019-2020          | 2020-2021          | Difference          |
| Base Grant   | 316,866,737        | 291,768,145        | (25,098,592)        |
| Supplemental   | 47,450,477         | 43,843,135         | (3,607,342)         |
| Concentration  | 28,109,536         | 26,261,633         | (1,847,903)         |
| K-3 CSR  | 9,669,455.73       | 8,908,936.74       | (760,519)           |
| 9-12 CTE   | 2,615,282.64       | 2,400,033.04       | (215,250)           |
| Targeted Instr Improvement<br>Block Grant                                  | 2,428,078          | 2,185,270          | (242,808)           |
| Transportation   | 4,115,457          | 3,703,911          | (411,546)           |
| <b>Total</b>   | <b>411,255,023</b> | <b>379,071,064</b> | <b>(32,183,959)</b> |

- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 72.33%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated by SSC to be \$153 per ADA for unrestricted purposes and \$54 per ADA for restricted purposes. The District budgeted a 15% reduction in anticipation of declining lottery sales.
- ❖ Mandated Cost Block Grant is \$32.18 for K-8 ADA and \$61.94 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

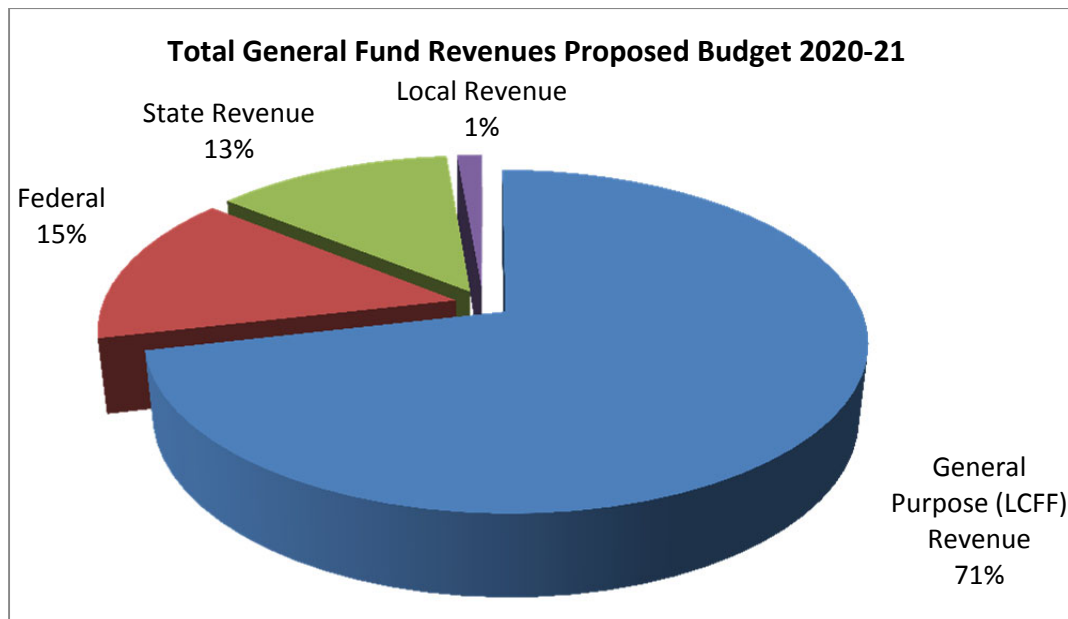
The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

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| DESCRIPTION                    | UNRESTRICTED         | COMBINED AMOUNT      |
|--------------------------------|----------------------|----------------------|
| General Purpose (LCFF) Revenue | \$379,071,065        | \$380,848,159        |
| Federal                        | \$155,908            | \$77,111,922         |
| State Revenue                  | \$6,588,341          | \$68,193,054         |
| Local Revenue                  | \$6,049,382          | \$7,260,315          |
| <b>TOTAL</b>                   | <b>\$391,864,696</b> | <b>\$533,413,450</b> |



### Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

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Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2020-21. The amounts will be revised throughout the year based on information received from the State.

| <b>Education Protection Account (EPA)</b> |               |
|---|---------------|
| <b>Fiscal Year Ending June 30, 2021</b>   |               |
| <b>Actual EPA Revenues:</b>               |               |
| Estimated EPA Funds                       | \$ 48,794,201 |
| <b>Actual EPA Expenditures:</b>           |               |
| Certificated Instructional Salaries       | \$ 48,794,201 |
| <b>Balance</b>                            | <b>\$ -</b>   |

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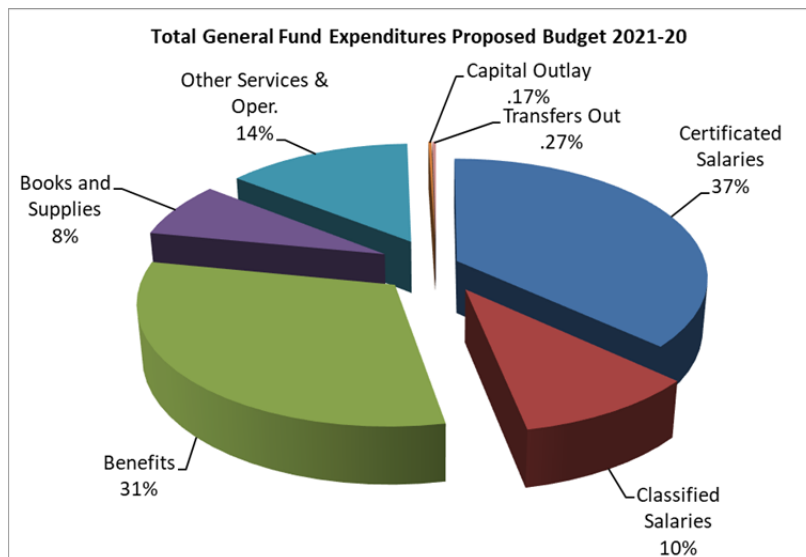
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### Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 87% of the District's unrestricted budget, and approximately 78% of the total General Fund budget.

| DESCRIPTION            | UNRESTRICTED       | RESTRICTED         | COMBINED             |
|------------------------|--------------------|--------------------|----------------------|
| Certificated Salaries  | 166,623,639        | 56,342,875         | \$222,966,514        |
| Classified Salaries    | 38,951,846         | 22,571,840         | \$61,523,686         |
| Benefits               | 119,663,134        | 69,442,822         | \$189,105,956        |
| Books and Supplies     | 16,835,840         | 29,129,334         | \$45,965,174         |
| Other Services & Oper. | 31,349,048         | 52,782,353         | \$84,131,400         |
| Capital Outlay         | 1,038,323          | 414,735            | \$1,453,058          |
| Other Outgo/Transfer   | 5,000              | 0                  | \$5,000              |
| Transfers Out          | (1,603,767)        | 0                  | (1,603,767)          |
| <b>TOTAL</b>           | <b>372,863,063</b> | <b>230,683,959</b> | <b>\$603,547,022</b> |

Following is a graphical representation of expenditures by percentage:



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#### General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

| Resource   | 2019-20<br>Estimated<br>Actuals | 2020-21     |
|--|---------------------------------|-------------|
| Special Education  | 75,966,898                      | 83,101,487  |
| Routine Restricted Maintenance Account   | 17,453,139                      | 17,765,074  |
| <i>Special Ed: Indirect costs applied in 2019-20 &amp; RRM increased from 2% in 2018-19 to 3% in 2019-20</i> | 93,420,037                      | 100,866,561 |

#### General Fund Summary

The District's 2020-21 General Fund projects a total operating deficit of \$70.6 million resulting in an estimated **negative** ending fund balance of \$5.2 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$545,000; restricted programs - \$6,370,136; economic uncertainty - \$0; unassigned - \$0. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below.

#### School Staffing and Budget Allocations

The District provides school sites with staffing and budget allocations in preparation for budget development. District budget staff meet (one-stop meetings) with school site administrators to review projected enrollment, staffing allocations and revenue allocations to develop school site budgets. The allocations for the 2020-21 fiscal year are attached to the Executive Summary as attachment A.

#### Cash Flow

The District prepared cash flows based on the SACS multi-year report. Based upon the analysis completed for the Proposed Budget, the District projects having a positive cash balance through January 2021. The cash challenges have accelerated from what was projected at 2019-20 Third Interim due to the additional deferrals projected for 2020-21. As shown in the cash flow reports, the District is projected to have major cash challenges in February 2021. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.



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### Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

|    | <b>Fund</b>                             | <b>Beginning<br/>Fund Balance</b> | <b>Budgeted<br/>Net Change</b> | <b>2020-21 Proposed<br/>Budget<br/>Fund Balance</b> |
|----|---|-----------------------------------|--------------------------------|---|
| 01 | General (Unrestricted and Restricted)   | \$63,803,265                      | (\$69,003,028)                 | (\$5,199,762)                                       |
| 9  | Charter Schools                         | \$1,862,447                       | (\$2,686,636)                  | (\$824,189)   |
| 11 | Adult                                   | \$77,992                          | \$0                            | \$77,992  |
| 12 | Child Development                       | \$0                               | \$0                            | \$0   |
| 13 | Cafeteria                               | \$7,502,742                       | \$0                            | \$7,502,742   |
| 21 | Building Fund                           | \$1,100,742                       | (\$25,856,163)                 | (\$24,755,421)                                      |
| 25 | Capital Facilities                      | \$7,097,209                       | (\$3,620,349)                  | \$3,476,859   |
| 35 | County School Facilities Fund           | \$0                               | \$0                            | \$0   |
| 49 | Capital Projects for Blended Components | \$1,819,555                       | (\$962,236)                    | \$857,319   |
| 51 | Bond Interest and Redemption            | \$26,767,370                      | (\$3,809,576)                  | \$22,957,794  |
| 67 | Self-Insurance Fund                     | \$12,308,312                      | \$0                            | \$12,308,312  |

### Other Post Employment Benefits (OPEB)

The District provides post-employment benefits for employees meeting the age and years of service requirements and currently has an unfunded OPEB liability of \$526.2 million. The District participates in the CalPERS California Employers' Retiree Benefit Trust Fund. It is estimated that \$96 million of the liability will be funded as of June 30, 2020 and the majority of these funds were contributed by the District. For the 2019-2020 year, health costs for retirees are approximately \$16 million.

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| <i>Planning Factor</i>                                 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|---------|
| <b>Dept of Finance Statutory COLA</b>                  | 3.26%   | 2.31%   | 2.48%   | 3.26%   |
| <b>Effective Deficit Factor</b>                        | -       | -7.92%  | -7.92%  | -7.92%  |
| <b>SSC Recommended Funded COLA</b>                     | -       | 0.00%   | 0.00%   | 0.00%   |
| <b>STRS Employer Rates (Governor's Proposed Rates)</b> | 17.10%  | 16.15%  | 16.02%  | 18.10%  |
| <b>PERS Employer Rates (Governor's Proposed Rates)</b> | 19.72%  | 20.70%  | 22.84%  | 25.50%  |
| <b>Lottery – Unrestricted per ADA</b>                  | \$153   | \$153   | \$153   | \$153   |
| <b>Lottery – Prop. 20 per ADA</b>                      | \$54    | \$54    | \$54    | \$54    |
| <b>Mandated Cost per ADA / One Time Allocation</b>     | \$0     | \$0     | \$0     | \$0     |
| <b>Mandate Block Grant for Districts: K-8 per ADA</b>  | \$32.18 | \$32.18 | \$32.18 | \$32.18 |
| <b>Mandate Block Grant for Districts: 9-12 per ADA</b> | \$61.94 | \$61.94 | \$61.94 | \$61.94 |
| <b>Mandate Block Grant for Charters: K-8 per ADA</b>   | \$16.86 | \$16.86 | \$16.86 | \$16.86 |
| <b>Mandate Block Grant for Charters: 9-12 per ADA</b>  | \$46.87 | \$46.87 | \$46.87 | \$46.87 |

### Multivear Projection

#### *General Planning Factors:*

Illustrated below are the latest factors released by the Department of Finance (DOF) that districts are expected to utilize as planning factors:

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

#### *Revenue Assumptions:*

Per enrollment trends, the District anticipates a slight decline for 2020-21 enrollment is projected at 40,383. The District's unduplicated count is projected to remain relatively stable with a slight decline of approximately 20 students compared to the prior year which results in a decrease of supplemental and concentration revenue. The District's multi-year projections have been revised to reflect the decline in enrollment and in unduplicated count.

The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Due to the State budget reductions, the projected COLA for 2021-22 and 2022-23 is 0%

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Following is a table of the multi-year projected LCFF funding comparing the 2019-20 2<sup>nd</sup> Interim Budget Report to the Proposed 2020-21 Budget.

| Multi-Year Projections for LCFF<br>2019-20 2nd Interim compared to 2020-21 Proposed Budget |                     |                     |
|--|---------------------|---------------------|
|  | 2021-22             | 2022-23             |
| 2019-20 2nd Interim  | 427,298,192         | 437,086,197         |
| 2020-21 Proposed Budget  | 378,590,692         | 376,294,525         |
| <b>Difference</b>  | <b>(48,707,500)</b> | <b>(60,791,672)</b> |

Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. State revenue is estimated to remain relatively constant for the subsequent years.

#### Unrestricted Multi-Year Revenue Projections:

##### Fiscal Year 2020-21

- LCFF Statutory COLA 2.31% with -10% COLA reduction result in effective deficit factor -7.92% (COLA applied to 2020-21 LCFF)
- Federal Revenue is projected to remain constant
- State Revenue was adjusted to remove current year one-time State Revenue of \$4.2M and Lottery decrease of 15% representing \$877K
- Local Revenue was reduced by \$1.5M to reflect less interest earned by \$400K due to lower cash balances, remove \$600K in one-time sources (donations, grants, sale of equipment, etc.) and a \$500K reduction in Charter oversight fees which is based on lower LCFF revenue
- Contributions to Special Ed were increased by \$7M to restore 2019-20 one-time savings and increased Special Education expenditures per historical trends, contribution is net of restoring AB 602 funding

##### Fiscal Year 2021-2022

- LCFF COLA 0%
- Federal Revenue is projected to remain constant
- State Revenue is adjusted for the increase in the Mandated Block Grant rate, approximate increase of \$42K
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$7M to restore 2020-21 one-time savings and increased Special Education expenditures per historical trends

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#### Fiscal Year 2022-2023

- LCFF COLA 0%
- Federal Revenue is projected to remain constant
- State Revenue is adjusted for the increase in the Mandated Block Rate, approximate increase of \$45K
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by \$5.7 M to restore 2020-21 one-time savings and increased Special Education expenditures per historical trends

#### Restricted Multi-Year Revenue Projections:

##### Fiscal Year 2020-21

- Federal Revenue was adjusted \$10.4M to remove one-time funding of \$5.5M (CSI & carryover) and to add the one-time CARES COVID-19 funding of \$15.9M
- State Revenue was adjusted by \$1.4M to remove one-time revenue of \$2.8M, reduce Lottery by 15% representing \$310K, remove the State Relief funds for COVID-19 of \$666K and to add the increase in Special Ed funding AB 602 \$2.4M
- Local Revenue was adjusted by \$2.4M to remove one-time funds (donations, local grants, reduce fees for service due to closures, these fees will not be collected
- Contributions to Special Ed were increased by \$7M to remove 2019-20 one-time savings, increased Special Education expenditures contribution is net of restoring AB 602 funding \$2.4M

##### Fiscal Year 2021-2022

- Federal Revenue was reduced by \$32.3M to remove SIG of \$15M & Title I of \$1.5M carryover and 1X CARES COVID-19 funding of \$15.9M
- State Revenue is projected to remain unchanged
- Local Revenue is projected to remain unchanged
- Contributions to Special Ed were increased by \$7M to remove 2019-20 one-time savings and increased Special Education expenditures

#### *Expenditure Assumptions:*

#### Unrestricted Multi-Year Expenditure Projections:

##### Fiscal Year 2020-21

- Certificated step and column costs are expected to increase by 1.2% each year
- Other certificated salary adjustments include restoring expenditures for one-time vacancy savings, positions for summer school, positions from restricted resources (due to reduced funding) and aligning FTE to enrollment
- Classified step costs are expected to increase by .82% each year

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- Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs net of May Revisé adjustments for STRS and PERS and the additional increase for health benefits
- Books and Supplies have been adjusted to account for one-time expenditures (carryover, one-time funds, textbooks)
- Services have been adjusted to apply appropriate operational increases (rate changes) and to remove one-time expenditures
- Transfers out changes projected to increase due to supporting Charter Schools, Child Development and Adult Ed a result of revenue reductions, and additional increase for health benefits
- Indirect costs from restricted programs are expected to decrease due to program adjustments noted above

#### Fiscal Year 2021-2022

- Certificated step and column costs are expected to increase by 1.2% each year
- Classified step costs are expected to increase by .82% each year
- Adjustments to benefits of \$8.3M reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs and the additional increase for health benefits
- Books and Supplies have been adjusted by \$4.5M to remove one-time expenditures of textbooks and IT of \$9.5M and add one-time textbook expenditure of \$5M
- Services are projected to remain relatively stable and have been adjusted to apply appropriate operational increases (rate changes) and to remove one-time expenditures
- Transfers out remains constant
- Indirect costs from restricted programs are expected to increase due to program adjustments

#### Fiscal Year 2022-2023

- Certificated step and column costs are expected to increase by 1.2% each year
- Classified step costs are expected to increase by .82% each year
- Adjustments to benefits of \$10M reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs and the additional increase for health benefits
- Books and Supplies have been adjusted by \$5M to remove one-time textbook expenditure of \$5M
- Services have been adjusted to apply appropriate operational increases (rate changes) and to remove one-time expenditures
- Transfers out remains constant
- Indirect costs from restricted programs are expected to increase due to program adjustments

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#### Restricted Multi-Year Expenditure Projections:

##### Fiscal Year 2020-21

- Certificated step and column costs are expected to increase by 1.2% each year
- Other certificated salary adjustments include restoring expenditures for one-time savings, additional positions for special education services
- Classified step costs are expected to increase by .82% each year and adjustments have been made for additional special education services
- Adjustments to benefits of \$3.7M reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs net of May Revise adjustments for STRS and PERS and the additional increase for health benefits
- Books and Supplies have been adjusted account one-time expenditures including CARES \$5.5M, restore one-time savings \$1.5M, textbooks \$1M and additional special education expenditures of \$2.5M
- Services have been adjusted by \$4.4M to account one-time expenditures CARES \$3.2M, and \$1.2M additional special education services
- Transfers remains constant
- Indirect costs are expected to decrease due to program adjustments

##### Fiscal Year 2021-22

- Certificated step and column costs are expected to increase by 1.2% each year
- Other certificated salary adjustments include restoring expenditures for one-time savings, additional positions for special education services
- Classified step costs are expected to increase by .82% each year and adjustments have been made for additional special education services
- Adjustments to benefits of \$258K reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs, the additional increase for health benefits, and removal of one-time expenditures for SIG and Title I carryover
- Books and Supplies have been adjusted by to account one-time expenditures CARES \$5.5M, carryover and additional special education services
- Services have been adjusted by to account one-time expenditures CARES, carryover and additional special education services
- Transfers remains constant
- Indirect costs are expected to decrease due to program adjustments

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#### Fiscal Year 2022-23

- Certificated step and column costs are expected to increase by 1.2% each year
- Other certificated salary adjustments include restoring expenditures for one-time savings, additional positions for special education services
- Classified step costs are expected to increase by .82% each year and adjustments have been made for additional special education services
- Adjustments to benefits of \$5.5M reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs and the additional increase for health benefits
- Books and Supplies have been adjusted by \$5.2M to account one-time expenditures, carryover and additional special education services
- Services have been adjusted by \$184K to account one-time expenditures, and additional special education services
- Transfers remains constant
- Indirect costs are expected to decrease due to program adjustments

#### *Estimated Ending Fund Balances:*

##### **For 2019-2020**

In preparation of the 2020-2021 Proposed Budget, an analysis was completed to estimate the 2019-2020 ending balance. The 2019-20 Third Interim Report projected a net Unrestricted General Fund ending balance of \$64.38 million. The revised estimated Unrestricted General Fund ending balance is \$63.80 million. The difference is due mainly to the following:

- Increase of approximately \$600k for student services some of which include:
  - Online credit recovery
  - PSAT Testing for all students in grades 8, 9, & 10 and SAT Testing for all students in grade 11
  - Coordination of Saturday attendance recovery program
  - Tutoring/Homework Assistance for Foster Youth

During 2019-20, the District estimates that the General Fund is projected to deficit spend by approximately \$6.1 million resulting in an unrestricted ending General Fund balance of approximately \$63.8 million.

During 2020-21, the District estimates that the General Fund is projected to deficit spend by approximately \$70.6 million resulting in an unrestricted *negative* ending General Fund balance of \$11.57 million.

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The multi-year projections are provided in the following table.

#### 2020-21 Proposed Budget and Multi-Year Projections

|   | Proposed Budget<br>2020-21 |                    |                     | Projection<br>2021-22 |                    |                      | Projection<br>2022-23 |                    |                      |
|---|----------------------------|--------------------|---------------------|-----------------------|--------------------|----------------------|-----------------------|--------------------|----------------------|
|   | Unrestricted               | Restricted         | Combined            | Unrestricted          | Restricted         | Combined             | Unrestricted          | Restricted         | Combined             |
| <b>Revenue</b>                          |                            |                    |                     |                       |                    |                      |                       |                    |                      |
| General Purpose                         | 379,071,065                | 1,777,094          | 380,848,159         | 378,590,692           | 1,777,094          | 380,367,786          | 376,294,525           | 1,777,094          | 378,071,619          |
| Federal Revenue                         | 155,908                    | 76,956,013         | 77,111,922          | 155,908               | 44,685,503         | 44,841,412           | 155,908               | 44,685,503         | 44,841,412           |
| State Revenue                           | 6,588,341                  | 61,604,713         | 68,193,054          | 6,631,187             | 61,604,713         | 68,235,900           | 6,631,187             | 61,912,586         | 68,543,773           |
| Local Revenue                           | 6,049,382                  | 1,210,934          | 7,260,315           | 6,049,382             | 1,210,934          | 7,260,315            | 6,049,382             | 1,210,934          | 7,260,315            |
| <b>Total Revenue</b>                    | <b>391,864,696</b>         | <b>141,548,754</b> | <b>533,413,450</b>  | <b>391,427,169</b>    | <b>109,278,244</b> | <b>500,705,413</b>   | <b>389,131,002</b>    | <b>109,586,117</b> | <b>498,717,119</b>   |
| <b>Expenditures</b>                     |                            |                    |                     |                       |                    |                      |                       |                    |                      |
| Certificated Salaries                   | 166,623,639                | 56,342,875         | 222,966,514         | 168,650,447           | 51,644,482         | 220,294,928          | 171,162,154           | 53,106,482         | 224,268,635          |
| Classified Salaries                     | 38,951,846                 | 22,571,840         | 61,523,686          | 39,285,838            | 22,158,375         | 61,444,213           | 39,619,830            | 23,143,475         | 62,763,305           |
| Benefits                                | 119,663,134                | 69,442,822         | 189,105,956         | 127,989,726           | 69,184,905         | 197,174,631          | 137,995,481           | 74,722,204         | 212,717,684          |
| Books and Supplies                      | 16,835,840                 | 29,129,334         | 45,965,174          | 12,331,258            | 28,558,161         | 40,889,419           | 7,331,258             | 23,358,161         | 30,689,419           |
| Other Services & Oper. Exp              | 31,349,048                 | 52,782,353         | 84,131,400          | 31,349,048            | 48,282,476         | 79,631,523           | 31,349,048            | 48,466,964         | 79,816,011           |
| Capital Outlay                          | 1,038,323                  | 414,735            | 1,453,058           | 1,038,323             | 414,735            | 1,453,058            | 1,038,323             | 414,735            | 1,453,058            |
| Other Outgo 7xxx                        | 5,000                      | 0                  | 5,000               | 5,000                 | 0                  | 5,000                | 5,000                 | 0                  | 5,000                |
| Transfer of Indirect 73xx               | (6,491,765)                | 5,361,221          | (1,130,544)         | (6,769,004)           | 4,773,589          | (1,995,415)          | (6,769,004)           | 4,188,948          | (2,580,056)          |
| Budget Reductions                       |                            |                    |                     | 0                     | 0                  | 0                    | 0                     | 0                  | 0                    |
| <b>Total Expenditures</b>               | <b>367,975,065</b>         | <b>236,045,180</b> | <b>604,020,245</b>  | <b>373,880,635</b>    | <b>225,016,723</b> | <b>598,897,358</b>   | <b>381,732,089</b>    | <b>227,400,968</b> | <b>609,133,057</b>   |
| Deficit/Surplus                         | 23,889,631                 | (94,496,426)       | (70,606,795)        | 17,546,534            | (115,738,479)      | (98,191,945)         | 7,398,913             | (117,814,851)      | (110,415,938)        |
| Other Sources/(uses)                    |                            |                    | 0                   | 0                     | 0                  | 0                    | 0                     | 0                  | 0                    |
| Transfers in/(out)                      | 1,603,767                  |                    | 1,603,767           | 1,603,767             | 0                  | 1,603,767            | 1,603,767             | 0                  | 1,603,767            |
| Contributions to Restricted             | (100,866,561)              | 100,866,561        | 0                   | (115,738,479)         | 115,738,479        | 0                    | (117,814,851)         | 117,814,851        | 0                    |
| Net increase (decrease) in Fund Balance | <b>(75,373,163)</b>        | <b>6,370,136</b>   | <b>(69,003,028)</b> | <b>(96,588,178)</b>   | <b>0</b>           | <b>(96,588,178)</b>  | <b>(108,812,171)</b>  | <b>0</b>           | <b>(108,812,171)</b> |
| Beginning Balance                       | 63,803,265                 | 0                  | 63,803,265          | (11,569,898)          | 6,370,136          | (5,199,762)          | (108,158,076)         | 6,370,136          | (101,787,940)        |
| <b>Ending Balance</b>                   | <b>(11,569,898)</b>        | <b>6,370,136</b>   | <b>(5,199,762)</b>  | <b>(108,158,076)</b>  | <b>6,370,136</b>   | <b>(101,787,940)</b> | <b>(216,970,246)</b>  | <b>6,370,136</b>   | <b>(210,600,111)</b> |
| Revolving/Stores/Prepays                | 545,000                    |                    | 545,000             | 545,000               |                    | 545,000              | 545,000               |                    | 545,000              |
| Reserve for Econ Uncertainty (2%)       | 12,048,330                 |                    | 12,048,330          | 11,945,872            |                    | 11,945,872           | 12,150,586            |                    | 12,150,586           |
| Restricted Programs                     |                            | 6,370,136          | 6,370,136           | 0                     | 6,370,136          | 6,370,136            | 0                     | 6,370,136          | 6,370,136            |
| Assigned Textbooks                      |                            |                    | 0                   | 5,000,000             |                    | 5,000,000            | 0                     |                    | 0                    |
| <b>Unappropriated Fund Bal</b>          | <b>(24,163,227)</b>        | <b>0</b>           | <b>(24,163,227)</b> | <b>(125,648,947)</b>  | <b>0</b>           | <b>(125,648,947)</b> | <b>(229,665,832)</b>  | <b>0</b>           | <b>(229,665,832)</b> |
| <i>Unappropriated Percent</i>           |                            |                    | <i>-4.0%</i>        |                       |                    | <i>-21.0%</i>        |                       |                    | <i>-37.7%</i>        |

#### Conclusion:

Due to the current year and future projected deficit spending and the proposed decrease to LCFF funding, the projected budget and multi-year projections support that the District is projecting to **not** meet its financial obligations for the current and subsequent two years.

In the event that the final Enacted State Budget has a funding level that is different from -7.92% funded LCFF COLA, the spending down of reserves and negative cash balances will change accordingly.





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Over the past year the District has made significant on-going and one-time budget adjustments and any additional non-negotiable adjustment will be minimal. The District's multi-million short-fall will not be resolved without a negotiated solution.

#### Opportunities

- Additional Federal Relief
- Additional LCFF Funding
- Improved Economy

#### Risks

- Increased and continuing COVID-19 costs exceeding current funding relief sources
- Unknown costs in re-opening schools and returning work force
- Unknown impact on future health care costs

**ATTACHMENT A – General Fund Allocations**

**Elementary School Staffing/Budget Allocations 2020-21**

| <b>Position</b>                                      | <b>No. of Students</b> | <b>No. of FTEs or Hours per Formula</b> | <b>Other Information</b>                           |
|--|------------------------|---|--|
| Principal  |                        | 1.0 FTE                                 |  |
| Assistant Principal                                  | 700 - 800              | .50 FTE                                 |  |
|  | ≥ 801                  | 1.0 FTE                                 |  |
| Teacher, K-3   | 24                     | 1.0 FTE                                 | Based on CBA                                       |
| Teacher, 4-6   | 33                     |   |  |
| Office Manager/Secretary                             |                        | 1.0 FTE                                 |  |
| Clerk/Other Clerical                                 | ≤ 450                  | 3.5 hours                               |  |
|  | 451 - 650              | 6 hours                                 |  |
|  | ≥ 651                  | 8 hours                                 |  |
| School Plant Operation Manager                       |                        | 1.0 FTE                                 |  |
| Custodian  |                        | 1.0 FTE                                 |  |
| Breakfast Duty                                       |                        |   | Based on Nutrition Services allocations.           |
| Noon Duty  |                        | 2.0 hours<br>+1.0 hour per 110 students |  |
| Stipends:<br>- Assessment Coordinators               | ≤ 399<br>≥ 400         | \$615<br>\$1,400                        |  |
| - Head teachers                                      |                        | \$113.33/month                          |  |
| Teacher Substitutes                                  |                        | 5.0 days per teacher                    |  |
| Classified Clerical Substitutes                      |                        | 5 days total                            |  |
| School Plant Operation Manager/Custodial Substitutes |                        | 5 days total                            |  |
| Classroom Supplies/ Small Equipment/Other            |                        | \$51 per student                        | Textbooks and Custodial Supplies funded centrally. |

### K-8 School Staffing/Budget Allocations 2020-21

| Position   | No. of Students | No. of FTEs or Hours per Formula             | Other Information   |
|--|-----------------|--|---|
| Principal  |                 | 1.0 FTE                                      |   |
| Assistant Principal                                  | ≥ 751           | 1.0 FTE                                      | Consideration given for number of students in 7-8 grades. |
| Teacher, K-3   | 24              | 1.0 FTE                                      | Based on CBA  |
| Teacher, 4-6   | 33              |  |   |
| Teacher, 7-8   | 31              |  |   |
| Office Manager/Secretary                             |                 | 1.0 FTE                                      |   |
| Clerk/Other Clerical                                 | ≤ 450           | 3.5 hours                                    |   |
|  | 451 - 650       | 6.0 hours                                    |   |
|  | ≥ 651           | 8 hours                                      |   |
| School Plant Operation Manager                       |                 | 1.0 FTE                                      |   |
| Custodian  |                 |  | Maintain current staffing.                                |
| Breakfast Duty                                       |                 |  | Based on Nutrition Services allocations.                  |
| Noon Duty  |                 | 2.0 hours<br>+1.0 hour per 110 students      |   |
| Stipends:  |                 |  |   |
| - Assessment Coordinators                            | ≤ 399           | \$615  |   |
|  | ≥ 400           | \$1,400                                      |   |
| - Head teachers                                      |                 | \$113.33/month                               |   |
| Librarians   |                 |  | Maintain Current Staffing.<br>(Based on SCTA Agreement)   |
| Counselor  |                 |  | Maintain Staffing based on SCTA CBA                       |
| Campus Monitor                                       |                 | Maintain current staffing                    |   |
| Teacher Substitutes                                  |                 | 5.0 days per teacher                         |   |
| Classified Clerical/Campus Monitor Substitutes       |                 | 5 days total                                 |   |
| School Plant Operation Manager/Custodial Substitutes |                 | 5 days total                                 |   |
| Classroom Supplies/ Small Equipment/Other            |                 | \$51 per K-6 student<br>\$56 per 7-8 student | Textbooks and Custodial Supplies funded centrally.        |

### Middle School Staffing/Budget Allocations 2020-21

| Position  | No. of Students | No. of FTEs or Hours per Formula     | Other Information                                       |
|---|-----------------|--------------------------------------|---|
| Principal   |                 | 1.0 FTE                              |   |
| Assistant Principal                                 |                 | 1.0 FTE                              | Formula revised in 2015-16.                             |
| Teacher, 7-8  | 31              | 1.0 FTE                              | Based on CBA  |
| Office Manager/Secretary                            |                 | 1.0 FTE                              |   |
| Clerk/Other Clerical                                | ≤ 800           | 3.0 FTE                              |   |
|   | 801 - 1,000     | 3.5 FTE                              |   |
|   | ≥ 1,001         | 4.0 FTE                              |   |
| School Plant Operation Manager                      |                 | 1.0 FTE                              |   |
| Custodian   |                 |                                      | Maintain current staffing.                              |
| Campus Monitor                                      |                 | 1.0 FTE<br>+ 1 hour per 133 students |   |
| Librarian   |                 |                                      | Maintain current staffing.<br>(Based on SCTA Agreement) |
| Counselor   |                 |                                      | Maintain staffing based<br>on SCTA CBA                  |
| Teacher Substitute                                  |                 | 5.0 days per teacher                 |   |
| Classified Clerical/Campus Monitor Substitute       |                 | 5 days total                         |   |
| School Plant Operation Manager/Custodial Substitute |                 | 5 days total                         |   |
| Classroom Supplies/ Small Equipment/Other           |                 | \$56 per student                     | Textbooks and Custodian Supplies funded centrally.      |

**Grade 7-12 School Staffing/Budget Allocations 2020-21**

| <b>Position</b>                                     | <b>No. of Students</b>  | <b>No. of FTEs or Hours per Formula</b>    | <b>Other Information</b>   |
|---|-------------------------|--|--|
| Principal   |                         | 1.0 FTE                                    |  |
| Assistant Principal                                 |                         | 1.0 FTE                                    |  |
| Office Manager/Secretary                            |                         | 1.0 FTE                                    |  |
| Teacher, 7-8  | 31                      | 1.0 FTE                                    | Based on CBA   |
| Teacher, 9-12                                       | 32                      |  |  |
| Clerk/Other Clerical                                | 501-1099                | 3.0 FTE                                    | Site determines combination of Controller/Bookkeeper/Attendance Tech/Registrar/Other Clerical. |
| Custodian   |                         |  | Maintain current staffing.   |
| School Plant Operation Manager                      |                         | 1.0 FTE                                    |  |
| Campus Monitor                                      | ≤ 500                   | 1.0 FTE<br>+1 hr per 133 students          |  |
| Librarian or Media Technician                       | 301 – 600<br>601 – 1099 | .5 FTE<br>1.0 FTE                          | Maintain current staffing.<br>(Based on SCTA Agreement)  |
| Counselor   |                         |  | Maintain staffing based on SCTA CBA  |
| Teacher Substitute                                  |                         | 5.0 days per teacher                       |  |
| Classified Clerical/Campus Monitor Substitute       |                         | 5 days total                               |  |
| School Plant Operation Manager/Custodial Substitute |                         | 5 days total                               |  |
| Classroom Supplies/ Small Equipment/Other           |                         | \$86 per HS student<br>\$56 per MS student | Textbooks and Custodial Supplies funded centrally.   |

\*Allocated per enrollment

### High School Staffing/Budget Allocations 2020-21

| Position  | No. of Students      | No. of FTEs<br>or Hours per Formula            | Other Information                                       |
|---|----------------------|--|---|
| Principal   |                      | 1.0 FTE  |   |
| Assistant Principal                                 | $\leq 1,000$         | 1.0 FTE  |   |
|   | $\geq 1,001 - 1,999$ | 2.0 FTE  |   |
|   | $\geq 2,000$         | 3.0 FTE  |   |
| Teacher, 9-12                                       | 32                   | 1.0 FTE  | Based on CBA  |
| Office Manager/Secretary                            |                      | 1.0 FTE  |   |
| Clerk/Other Clerical                                | $\leq 1,099$         | 3.5 FTE  | Reduced due to<br>Enrollment Center<br>in 2012-13.      |
|   | 1,100 - 1,999        | 7.0 FTE  |   |
|   | 2,000 - 2,299        | 8.0 FTE  |   |
|   | $\geq 2,300$         | 10.0 FTE                                       |   |
| School Plant Operation Manager                      |                      | 1.0 FTE  |   |
| Custodian   |                      |  | Maintain current staffing.                              |
| Campus Monitor                                      | $\leq 850$           | 1.0 FTE  |   |
|   | $\geq 851$           | 3.0 FTE<br><br>+ 1 hour per 133 students       |   |
| Librarian   |                      |  | Maintain current staffing.<br>(Based on SCTA Agreement) |
| Counselor   |                      |  | Maintain staffing based<br>on SCTA CBA                  |
| Teacher Substitute                                  |                      | 5.0 days per teacher                           |   |
| Classified Clerical/Campus Monitor Substitute       |                      | 5 days   | Per Classified Clerical/Campus Monitor FTE.             |
| School Plant Operation Manager/Custodial Substitute |                      | 5 days   | Per School Plant Operation Manager/Custodial FTE.       |
| Classroom Supplies/ Small Equipment/Other           |                      | \$86 per student                               | Textbooks and Custodial Supplies funded centrally.      |
| Lead SLC Teacher                                    |                      | \$10,000 (per large comprehensive high school) |   |

**Small High School Staffing/Budget Allocations 2020-21**

| <b>Position</b>  | <b>No. of Students</b> | <b>No. of FTEs<br/>or Hours per Formula</b> | <b>Other Information</b>   |
|--|------------------------|---|--|
| Principal  |                        | 1.0 FTE                                     |  |
| Teacher, 9-12  | 32                     | 1.0 FTE                                     | Based on CBA   |
| Office Manager/Secretary                               | ≤ 300                  | 1.0 FTE                                     | Site determines combination of<br>Office Manager/Controller/<br>Bookkeeper/Attendance<br>Tech/Registrar. |
| Clerk/Other Clerical                                   | 301 - 500              | 1.5 FTE                                     |  |
| School Plant Operation Manager                         |                        | 2.0 FTE                                     |  |
| Custodian  |                        |   | Maintain current staffing.   |
| Campus Monitor   | ≤ 500                  | 1.0 FTE                                     |  |
| Librarian or Media Technician                          | 301 - 500              | .5 FTE                                      | Maintain current staffing.<br>(Based on SCTA Agreement)  |
| Counselor  |                        |   | Maintain staffing based<br>on SCTA CBA   |
| Teacher Substitute                                     |                        | 5.0 days per teacher                        |  |
| Classified Clerical/Campus<br>Monitor Substitute       |                        | 5 days                                      | Per Classified Clerical/Campus<br>Monitor FTE.   |
| School Plant Operation<br>Manager/Custodial Substitute |                        | 5 days                                      | Per School Plant Operation<br>Manager/Custodial FTE.   |
| Classroom Supplies/ Small<br>Equipment/Other           |                        | \$86 per student                            | Textbooks and Custodial<br>Supplies funded centrally.  |

# **2020-2021 Adopted Budget for All Funds**



## **Guiding Principle**

All students graduate with the greatest number of postsecondary choices from the widest array of options.

Board of Education  
June 25, 2020



# **Sacramento City Unified School District**

## **Board of Education**

Jessie Ryan, President, Area 7  
Christina Pritchett, Vice President, Area 3  
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Christine Baeta, Chief Academic Officer  
Tara Gallegos, Chief Communications Officer  
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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**ANNUAL BUDGET REPORT:**  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: District Office  
Date: June 15, 2020

Place: District Office  
Date: June 18, 2020  
Time: \_\_\_\_\_

Adoption Date: June 25, 2020

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

Contact person for additional information on the budget reports:

Name: Kami Kalay

Telephone: (916) 643-9405

Title: Director III, Budget and Fiscal Services

E-mail: kami-kalay@scusd.edu

**Criteria and Standards Review Summary**

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

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

|   |    |                     |
|---|----|---------------------|
| Total liabilities actuarially determined:             | \$ | <u>4,755,974.00</u> |
| Less: Amount of total liabilities reserved in budget: | \$ | <u>4,755,974.00</u> |
| Estimated accrued but unfunded liabilities:           | \$ | <u>0.00</u>         |

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

\_\_\_\_\_

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Kami Kalay

Title: Director, Budget and Fiscal Services

Telephone: (916) 643-9405

E-mail: kami-kalay@scusd.edu

## 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 Educator Effectiveness, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.



| Description   | Object Codes         | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 379,071,065.17               | -0.13%                     | 378,590,692.00         | -0.61%                     | 376,294,525.00         |
| 2. Federal Revenues   | 8100-8299            | 155,908.00                   | 0.00%                      | 155,908.00             | 0.00%                      | 155,908.00             |
| 3. Other State Revenues   | 8300-8599            | 6,588,341.00                 | 0.65%                      | 6,631,187.00           | 0.00%                      | 6,631,187.00           |
| 4. Other Local Revenues   | 8600-8799            | 6,049,381.90                 | 0.00%                      | 6,049,382.00           | 0.00%                      | 6,049,382.00           |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 2,639,394.20                 | 0.00%                      | 2,639,394.20           | 0.00%                      | 2,639,394.20           |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | (100,866,561.21)             | 14.74%                     | (115,738,479.00)       | 1.79%                      | (117,814,852.00)       |
| 6. Total (Sum lines A1 thru A5c)  |                      | 293,637,529.06               | -5.21%                     | 278,328,084.20         | -1.57%                     | 273,955,544.20         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 166,623,639.26         |                            | 168,650,447.00         |
| b. Step & Column Adjustment   |                      |                              |                            | 2,026,807.74           |                            | 2,511,707.00           |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 166,623,639.26               | 1.22%                      | 168,650,447.00         | 1.49%                      | 171,162,154.00         |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 38,951,846.16          |                            | 39,285,838.16          |
| b. Step & Column Adjustment   |                      |                              |                            | 333,992.00             |                            | 333,992.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 38,951,846.16                | 0.86%                      | 39,285,838.16          | 0.85%                      | 39,619,830.16          |
| 3. Employee Benefits  | 3000-3999            | 119,663,134.21               | 6.96%                      | 127,989,726.00         | 7.82%                      | 137,995,481.00         |
| 4. Books and Supplies   | 4000-4999            | 16,835,839.89                | -26.76%                    | 12,331,258.00          | -40.55%                    | 7,331,258.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 31,349,047.66                | 0.00%                      | 31,349,048.00          | 0.00%                      | 31,349,048.00          |
| 6. Capital Outlay   | 6000-6999            | 1,038,323.00                 | 0.00%                      | 1,038,323.00           | 0.00%                      | 1,038,323.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 5,000.00                     | 0.00%                      | 5,000.00               | 0.00%                      | 5,000.00               |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (6,491,765.15)               | 4.27%                      | (6,769,004.00)         | 0.00%                      | (6,769,004.00)         |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 1,035,627.21                 | 0.00%                      | 1,035,627.21           | 0.00%                      | 1,035,627.21           |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 369,010,692.24               | 1.60%                      | 374,916,263.37         | 2.09%                      | 382,767,717.37         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                              |                            |                        |                            |                        |
|   |                      | (75,373,163.18)              |                            | (96,588,179.17)        |                            | (108,812,173.17)       |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 63,803,265.11                |                            | (11,569,898.07)        |                            | (108,158,077.24)       |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | (11,569,898.07)              |                            | (108,158,077.24)       |                            | (216,970,250.41)       |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 545,000.00                   |                            | 545,000.00             |                            | 545,000.00             |
| b. Restricted   | 9740                 |                              |                            |                        |                            |                        |
| c. Committed  |                      |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated  |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Unassigned/Unappropriated  | 9790                 | (12,114,898.07)              |                            | (108,703,077.24)       |                            | (217,515,250.41)       |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | (11,569,898.07)              |                            | (108,158,077.24)       |                            | (216,970,250.41)       |

| Description  | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | (12,114,898.07)              |                            | (108,703,077.24)       |                            | (217,515,250.41)       |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         |                              |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                              |                            |                        |                            |                        |
|  |              | (12,114,898.07)              |                            | (108,703,077.24)       |                            | (217,515,250.41)       |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

| Description  | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2021-22  |              |                              |                            |                        |                            |                        |
| Reduction in STRS Contribution (-0.13%) @16.02%                  |              |                              |                            |                        |                            |                        |
| Additional PERS Contribution (2.14%) @22.84%                     |              |                              |                            |                        |                            |                        |
| Increase mandate block grant \$42,846                            |              |                              |                            |                        |                            |                        |
| Remove one-time textbook adoption & 1x IT (5M +4.5M)= Total 9.5M |              |                              |                            |                        |                            |                        |
| Added 1x textbook adoption 5M                                    |              |                              |                            |                        |                            |                        |
| Health Care Cost Increase 4.8M                                   |              |                              |                            |                        |                            |                        |
| 20243884 Additional STRS contributions (2.08%) @ 18.1%           |              |                              |                            |                        |                            |                        |
| Additional PERS Contribution (3.06%) @ 25.9%                     |              |                              |                            |                        |                            |                        |
| Remove one-time textbook adoption- 5M                            |              |                              |                            |                        |                            |                        |
| increase mandate block grant- \$45,582                           |              |                              |                            |                        |                            |                        |
| Health Care Cost Increase 1.8M                                   |              |                              |                            |                        |                            |                        |
| Restore unrestricted lottery funds by 15% reduction- 872k        |              |                              |                            |                        |                            |                        |

| Description   | Object Codes         | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 1,777,094.00                 | 0.00%                      | 1,777,094.00           | 0.00%                      | 1,777,094.00           |
| 2. Federal Revenues   | 8100-8299            | 76,956,013.35                | -41.93%                    | 44,685,503.00          | 0.00%                      | 44,685,503.00          |
| 3. Other State Revenues   | 8300-8599            | 61,604,713.18                | 0.00%                      | 61,604,713.00          | 0.50%                      | 61,912,586.00          |
| 4. Other Local Revenues   | 8600-8799            | 1,210,933.50                 | 0.00%                      | 1,210,934.00           | 0.00%                      | 1,210,934.00           |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 100,866,561.21               | 14.74%                     | 115,738,479.00         | 1.79%                      | 117,814,852.00         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 242,415,315.24               | -7.18%                     | 225,016,723.00         | 1.06%                      | 227,400,969.00         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 56,342,874.60          |                            | 51,644,482.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 484,900.00             |                            | 462,000.00             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (5,183,292.60)         |                            | 1,000,000.00           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 56,342,874.60                | -8.34%                     | 51,644,482.00          | 2.83%                      | 53,106,482.00          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 22,571,840.01          |                            | 22,158,375.00          |
| b. Step & Column Adjustment   |                      |                              |                            | 184,100.00             |                            | 185,099.40             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (597,565.01)           |                            | 800,000.00             |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 22,571,840.01                | -1.83%                     | 22,158,375.00          | 4.45%                      | 23,143,474.40          |
| 3. Employee Benefits  | 3000-3999            | 69,442,822.07                | -0.37%                     | 69,184,905.00          | 8.00%                      | 74,722,203.60          |
| 4. Books and Supplies   | 4000-4999            | 29,129,334.35                | -1.96%                     | 28,558,161.00          | -18.21%                    | 23,358,161.40          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 52,782,352.53                | -8.53%                     | 48,282,475.50          | 0.38%                      | 48,466,963.60          |
| 6. Capital Outlay   | 6000-6999            | 414,735.00                   | 0.00%                      | 414,735.00             | 0.00%                      | 414,735.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 5,361,221.15                 | -10.96%                    | 4,773,589.50           | -12.25%                    | 4,188,949.00           |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 236,045,179.71               | -4.67%                     | 225,016,723.00         | 1.06%                      | 227,400,969.00         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| (Line A6 minus line B11)  |                      |                              |                            |                        |                            |                        |
|   |                      | 6,370,135.53                 |                            | 0.00                   |                            | 0.00                   |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 0.00                         |                            | 6,370,135.53           |                            | 6,370,135.53           |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 6,370,135.53                 |                            | 6,370,135.53           |                            | 6,370,135.53           |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 | 6,370,135.53                 |                            | 6,370,135.53           |                            | 6,370,135.53           |
| c. Committed  |                      |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 |                              |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 |                              |                            |                        |                            |                        |
| d. Assigned   | 9780                 |                              |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 |                              |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated  | 9790                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance  |                      | 6,370,135.53                 |                            | 6,370,135.53           |                            | 6,370,135.53           |
| (Line D3f must agree with line D2)  |                      |                              |                            |                        |                            |                        |

| Description  | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                              |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |
| B1D- Increased SE Services 1M B2D- Increased SE Services 1M, removed CARES 200k  |              |                              |                            |                        |                            |                        |

| Description                                     | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 2021-22   |              |                              |                            |                        |                            |                        |
| Reduction in STRS Contribution (-0.13%) @16.02% |              |                              |                            |                        |                            |                        |
| Additional PERS Contribution (2.14%) @22.84%    |              |                              |                            |                        |                            |                        |
| H&W Increase 766k                               |              |                              |                            |                        |                            |                        |
| Remove SIG Revenue and Exp 15M                  |              |                              |                            |                        |                            |                        |
| Remove Title I Carryover 1.5M                   |              |                              |                            |                        |                            |                        |
| Remove 1x CARES 9.4M exp and 15.7 rev           |              |                              |                            |                        |                            |                        |
| Add 1x CARES exp 6.3M                           |              |                              |                            |                        |                            |                        |
| Increased SE Services 7M                        |              |                              |                            |                        |                            |                        |
| 2022-23   |              |                              |                            |                        |                            |                        |
| Additional STRS contributions (2.08%) @ 18.1%   |              |                              |                            |                        |                            |                        |
| Additional PERS Contribution (3.06%) @ 25.9%    |              |                              |                            |                        |                            |                        |
| H&W Increase 766k                               |              |                              |                            |                        |                            |                        |
| Restore Restricted Lottery Funds 15%- 307.8K    |              |                              |                            |                        |                            |                        |
| Remove CARES 7.05M                              |              |                              |                            |                        |                            |                        |
| Increased SE Services 5.7M                      |              |                              |                            |                        |                            |                        |

| Description   | Object Codes         | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 380,848,159.17               | -0.13%                     | 380,367,786.00         | -0.60%                     | 378,071,619.00         |
| 2. Federal Revenues   | 8100-8299            | 77,111,921.35                | -41.85%                    | 44,841,411.00          | 0.00%                      | 44,841,411.00          |
| 3. Other State Revenues   | 8300-8599            | 68,193,054.18                | 0.06%                      | 68,235,900.00          | 0.45%                      | 68,543,773.00          |
| 4. Other Local Revenues   | 8600-8799            | 7,260,315.40                 | 0.00%                      | 7,260,316.00           | 0.00%                      | 7,260,316.00           |
| 5. Other Financing Sources  |                      |                              |                            |                        |                            |                        |
| a. Transfers In   | 8900-8929            | 2,639,394.20                 | 0.00%                      | 2,639,394.20           | 0.00%                      | 2,639,394.20           |
| b. Other Sources  | 8930-8979            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| c. Contributions  | 8980-8999            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)  |                      | 536,052,844.30               | -6.10%                     | 503,344,807.20         | -0.40%                     | 501,356,513.20         |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 222,966,513.86         |                            | 220,294,929.00         |
| b. Step & Column Adjustment   |                      |                              |                            | 2,511,707.74           |                            | 2,973,707.00           |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (5,183,292.60)         |                            | 1,000,000.00           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 222,966,513.86               | -1.20%                     | 220,294,929.00         | 1.80%                      | 224,268,636.00         |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 61,523,686.17          |                            | 61,444,213.16          |
| b. Step & Column Adjustment   |                      |                              |                            | 518,092.00             |                            | 519,091.40             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (597,565.01)           |                            | 800,000.00             |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 61,523,686.17                | -0.13%                     | 61,444,213.16          | 2.15%                      | 62,763,304.56          |
| 3. Employee Benefits  | 3000-3999            | 189,105,956.28               | 4.27%                      | 197,174,631.00         | 7.88%                      | 212,717,684.60         |
| 4. Books and Supplies   | 4000-4999            | 45,965,174.24                | -11.04%                    | 40,889,419.00          | -24.95%                    | 30,689,419.40          |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 84,131,400.19                | -5.35%                     | 79,631,523.50          | 0.23%                      | 79,816,011.60          |
| 6. Capital Outlay   | 6000-6999            | 1,453,058.00                 | 0.00%                      | 1,453,058.00           | 0.00%                      | 1,453,058.00           |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 5,000.00                     | 0.00%                      | 5,000.00               | 0.00%                      | 5,000.00               |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (1,130,544.00)               | 76.50%                     | (1,995,414.50)         | 29.30%                     | (2,580,055.00)         |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 1,035,627.21                 | 0.00%                      | 1,035,627.21           | 0.00%                      | 1,035,627.21           |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 605,055,871.95               | -0.85%                     | 599,932,986.37         | 1.71%                      | 610,168,686.37         |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                              |                            |                        |                            |                        |
|   |                      | (69,003,027.65)              |                            | (96,588,179.17)        |                            | (108,812,173.17)       |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 63,803,265.11                |                            | (5,199,762.54)         |                            | (101,787,941.71)       |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | (5,199,762.54)               |                            | (101,787,941.71)       |                            | (210,600,114.88)       |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 545,000.00                   |                            | 545,000.00             |                            | 545,000.00             |
| b. Restricted   | 9740                 | 6,370,135.53                 |                            | 6,370,135.53           |                            | 6,370,135.53           |
| c. Committed  |                      |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated  |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Unassigned/Unappropriated  | 9790                 | (12,114,898.07)              |                            | (108,703,077.24)       |                            | (217,515,250.41)       |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | (5,199,762.54)               |                            | (101,787,941.71)       |                            | (210,600,114.88)       |

| Description   | Object Codes | 2020-21 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2021-22 Projection (C) | % Change (Cols. E-C/C) (D) | 2022-23 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                              |                            |                        |                            |                        |
| 1. General Fund   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated  | 9790         | (12,114,898.07)              |                            | (108,703,077.24)       |                            | (217,515,250.41)       |
| d. Negative Restricted Ending Balances<br>(Negative resources 2000-9999)  | 979Z         |                              |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)  |              | (12,114,898.07)              |                            | (108,703,077.24)       |                            | (217,515,250.41)       |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | -2.00%                       |                            | -18.12%                |                            | -35.65%                |
| <b>F. RECOMMENDED RESERVES</b>  |              |                              |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions  |              |                              |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):  |              |                              |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?   | No           |                              |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:  |              |                              |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):   |              |                              |                            |                        |                            |                        |
| 2. Special education pass-through funds<br>(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              |                              |                            |                        |                            |                        |
|   |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. District ADA<br>Used to determine the reserve standard percentage level on line F3d<br>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)                              |              |                              |                            |                        |                            |                        |
|   |              | 38,087.56                    |                            | 37,850.83              |                            | 37,687.66              |
| 3. Calculating the Reserves   |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 605,055,871.95               |                            | 599,932,986.37         |                            | 610,168,686.37         |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)   |              | 605,055,871.95               |                            | 599,932,986.37         |                            | 610,168,686.37         |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CS, Criterion 10 for calculation details)  |              | 2%                           |                            | 2%                     |                            | 2%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 12,101,117.44                |                            | 11,998,659.73          |                            | 12,203,373.73          |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CS, Criterion 10 for calculation details)   |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 12,101,117.44                |                            | 11,998,659.73          |                            | 12,203,373.73          |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | NO                           |                            | NO                     |                            | NO                     |



| Description   | Resource Codes | Object Codes           | 2019-20 Estimated Actuals |                  |                           | 2020-21 Budget   |                 |                           | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|------------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)          | Restricted (B)   | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 411,121,607.75            | 0.00             | 411,121,607.75            | 379,071,065.17   | 1,777,094.00    | 380,848,159.17            | -7.4%               |
| 2) Federal Revenue  |                | 8100-8299              | 155,908.30                | 66,565,042.59    | 66,720,950.89             | 155,908.00       | 76,956,013.35   | 77,111,921.35             | 15.6%               |
| 3) Other State Revenue  |                | 8300-8599              | 12,021,397.78             | 63,050,864.29    | 75,072,262.07             | 6,588,341.00     | 61,604,713.18   | 68,193,054.18             | -9.2%               |
| 4) Other Local Revenue  |                | 8600-8799              | 7,578,847.62              | 3,618,127.32     | 11,196,974.94             | 6,049,381.90     | 1,210,933.50    | 7,260,315.40              | -35.2%              |
| 5) TOTAL, REVENUES  |                |                        | 430,877,761.45            | 133,234,034.20   | 564,111,795.65            | 391,864,696.07   | 141,548,754.03  | 533,413,450.10            | -5.4%               |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 160,387,285.03            | 59,163,043.81    | 219,550,328.84            | 166,623,639.26   | 56,342,874.60   | 222,966,513.86            | 1.6%                |
| 2) Classified Salaries  |                | 2000-2999              | 40,679,195.38             | 22,462,997.58    | 63,142,192.96             | 38,951,846.16    | 22,571,840.01   | 61,523,686.17             | -2.6%               |
| 3) Employee Benefits  |                | 3000-3999              | 109,141,398.02            | 65,739,406.82    | 174,880,804.84            | 119,663,134.21   | 69,442,822.07   | 189,105,956.28            | 8.1%                |
| 4) Books and Supplies   |                | 4000-4999              | 6,231,944.06              | 16,360,372.23    | 22,592,316.29             | 16,835,839.89    | 29,129,334.35   | 45,965,174.24             | 103.5%              |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 25,403,269.22             | 55,096,620.84    | 80,499,890.06             | 31,349,047.66    | 52,782,352.53   | 84,131,400.19             | 4.5%                |
| 6) Capital Outlay   |                | 6000-6999              | 457,760.96                | 9,604,876.82     | 10,062,637.78             | 1,038,323.00     | 414,735.00      | 1,453,058.00              | -85.6%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 917,738.00                | 0.00             | 917,738.00                | 5,000.00         | 0.00            | 5,000.00                  | -99.5%              |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (8,833,568.96)            | 7,422,263.63     | (1,411,305.33)            | (6,491,765.15)   | 5,361,221.15    | (1,130,544.00)            | -19.9%              |
| 9) TOTAL, EXPENDITURES  |                |                        | 334,385,021.71            | 235,849,581.73   | 570,234,603.44            | 367,975,065.03   | 236,045,179.71  | 604,020,244.74            | 5.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 96,492,739.74             | (102,615,547.53) | (6,122,807.79)            | 23,889,631.04    | (94,496,425.68) | (70,606,794.64)           | 1053.2%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                  |                           |                  |                 |                           |                     |
| a) Transfers In   |                | 8900-8929              | 2,191,263.00              | 0.00             | 2,191,263.00              | 2,639,394.20     | 0.00            | 2,639,394.20              | 20.5%               |
| b) Transfers Out  |                | 7600-7629              | 2,594,535.42              | 0.00             | 2,594,535.42              | 1,035,627.21     | 0.00            | 1,035,627.21              | -60.1%              |
| 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              | (93,420,037.00)           | 93,420,037.00    | 0.00                      | (100,866,561.21) | 100,866,561.21  | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (93,823,309.42)           | 93,420,037.00    | (403,272.42)              | (99,262,794.22)  | 100,866,561.21  | 1,603,766.99              | -497.7%             |

| Description  | Resource Codes | Object Codes | 2019-20 Estimated Actuals |                |                           | 2020-21 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 2,669,430.32              | (9,195,510.53) | (6,526,080.21)            | (75,373,163.18)  | 6,370,135.53   | (69,003,027.65)           | 957.3%              |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 61,133,834.79             | 9,195,510.53   | 70,329,345.32             | 63,803,265.11    | 0.00           | 63,803,265.11             | -9.3%               |
| 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             | 63,803,265.11    | 0.00           | 63,803,265.11             | -9.3%               |
| 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             | 63,803,265.11    | 0.00           | 63,803,265.11             | -9.3%               |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 63,803,265.11             | 0.00           | 63,803,265.11             | (11,569,898.07)  | 6,370,135.53   | (5,199,762.54)            | -108.1%             |
| 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         | 104,064.03                | 0.00           | 104,064.03                | 320,000.00       | 0.00           | 320,000.00                | 207.5%              |
| 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                      | 0.00           | 0.00                      | 0.00             | 6,370,135.53   | 6,370,135.53              | New                 |
| 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         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 1x Textbook adoption                                       | 0000           | 9780         |                           |                |                           |                  |                |                           |                     |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 63,474,201.08             | 0.00           | 63,474,201.08             | (12,114,898.07)  | 0.00           | (12,114,898.07)           | -119.1%             |

| Description   | Resource Codes | Object Codes | 2019-20 Estimated Actuals |                 |                           | 2020-21 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)  | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>G. ASSETS</b>                                      |                |              |                           |                 |                           |                  |                |                           |                     |
| 1) Cash   |                |              |                           |                 |                           |                  |                |                           |                     |
| a) in County Treasury                                 |                | 9110         | 186,391,293.27            | (90,311,804.66) | 96,079,488.61             |                  |                |                           |                     |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| b) in Banks   |                | 9120         | 25,472.84                 | 0.00            | 25,472.84                 |                  |                |                           |                     |
| 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         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 2) Investments  |                | 9150         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable                                |                | 9200         | 2,546,728.73              | 798,268.75      | 3,344,997.48              |                  |                |                           |                     |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                      | 739,223.70      | 739,223.70                |                  |                |                           |                     |
| 5) Due from Other Funds                               |                | 9310         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 6) Stores   |                | 9320         | 104,064.03                | 0.00            | 104,064.03                |                  |                |                           |                     |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 8) Other Current Assets                               |                | 9340         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 9) TOTAL, ASSETS                                      |                |              | 189,292,558.87            | (88,774,312.21) | 100,518,246.66            |                  |                |                           |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                           |                 |                           |                  |                |                           |                     |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| <b>I. LIABILITIES</b>                                 |                |              |                           |                 |                           |                  |                |                           |                     |
| 1) Accounts Payable                                   |                | 9500         | 53,560,118.95             | 308,252.30      | 53,868,371.25             |                  |                |                           |                     |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 4) Current Loans                                      |                | 9640         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES                                 |                |              | 53,560,118.95             | 308,252.30      | 53,868,371.25             |                  |                |                           |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                           |                 |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                      | 0.00            | 0.00                      |                  |                |                           |                     |
| <b>K. FUND EQUITY</b>                                 |                |              |                           |                 |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 135,732,439.92            | (89,082,564.51) | 46,649,875.41             |                  |                |                           |                     |

| Description  | Resource Codes | Object Codes | 2019-20 Estimated Actuals |                |                           | 2020-21 Budget        |                     |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|-----------------------|---------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D)      | Restricted (E)      | Total Fund col. D + E (F) |                     |
| <b>LCFF SOURCES</b>                                    |                |              |                           |                |                           |                       |                     |                           |                     |
| Principal Apportionment                                |                |              |                           |                |                           |                       |                     |                           |                     |
| State Aid - Current Year                               |                | 8011         | 255,683,525.00            | 0.00           | 255,683,525.00            | 237,113,709.17        | 0.00                | 237,113,709.17            | -7.3%               |
| Education Protection Account State Aid - Current Year  |                | 8012         | 62,387,502.00             | 0.00           | 62,387,502.00             | 48,794,201.00         | 0.00                | 48,794,201.00             | -21.8%              |
| State Aid - Prior Years                                |                | 8019         | 0.00                      | 0.00           | 0.00                      | 0.00                  | 0.00                | 0.00                      | 0.0%                |
| Tax Relief Subventions                                 |                |              |                           |                |                           |                       |                     |                           |                     |
| Homeowners' Exemptions                                 |                | 8021         | 689,413.00                | 0.00           | 689,413.00                | 689,413.00            | 0.00                | 689,413.00                | 0.0%                |
| Timber Yield Tax                                       |                | 8022         | 0.00                      | 0.00           | 0.00                      | 0.00                  | 0.00                | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                      | 0.00           | 0.00                      | 0.00                  | 0.00                | 0.00                      | 0.0%                |
| County & District Taxes                                |                |              |                           |                |                           |                       |                     |                           |                     |
| Secured Roll Taxes                                     |                | 8041         | 74,408,116.00             | 0.00           | 74,408,116.00             | 74,408,116.00         | 0.00                | 74,408,116.00             | 0.0%                |
| Unsecured Roll Taxes                                   |                | 8042         | 2,382,982.26              | 0.00           | 2,382,982.26              | 2,382,982.00          | 0.00                | 2,382,982.00              | 0.0%                |
| Prior Years' Taxes                                     |                | 8043         | 513,294.00                | 0.00           | 513,294.00                | 513,294.00            | 0.00                | 513,294.00                | 0.0%                |
| Supplemental Taxes                                     |                | 8044         | 3,475,962.00              | 0.00           | 3,475,962.00              | 3,475,962.00          | 0.00                | 3,475,962.00              | 0.0%                |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 15,968,937.08             | 0.00           | 15,968,937.08             | 15,968,937.00         | 0.00                | 15,968,937.00             | 0.0%                |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 8,653,105.61              | 0.00           | 8,653,105.61              | 8,653,106.00          | 0.00                | 8,653,106.00              | 0.0%                |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                      | 0.00           | 0.00                      | 0.00                  | 0.00                | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604)                         |                |              |                           |                |                           |                       |                     |                           |                     |
| Royalties and Bonuses                                  |                | 8081         | 0.00                      | 0.00           | 0.00                      | 0.00                  | 0.00                | 0.00                      | 0.0%                |
| Other In-Lieu Taxes                                    |                | 8082         | 27,839.60                 | 0.00           | 27,839.60                 | 27,839.00             | 0.00                | 27,839.00                 | 0.0%                |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | (13,919.80)               | 0.00           | (13,919.80)               | (13,920.00)           | 0.00                | (13,920.00)               | 0.0%                |
| <b>Subtotal, LCFF Sources</b>                          |                |              | <b>424,176,756.75</b>     | <b>0.00</b>    | <b>424,176,756.75</b>     | <b>392,013,639.17</b> | <b>0.00</b>         | <b>392,013,639.17</b>     | <b>-7.6%</b>        |
| <b>LCFF Transfers</b>                                  |                |              |                           |                |                           |                       |                     |                           |                     |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091         | 0.00                      |                | 0.00                      | 0.00                  |                     | 0.00                      | 0.0%                |
| All Other LCFF Transfers - Current Year                | All Other      | 8091         | 0.00                      | 0.00           | 0.00                      | 0.00                  | 0.00                | 0.00                      | 0.0%                |
| Transfers to Charter Schools in Lieu of Property Taxes |                | 8096         | (13,055,149.00)           | 0.00           | (13,055,149.00)           | (12,942,574.00)       | 0.00                | (12,942,574.00)           | -0.9%               |
| Property Taxes Transfers                               |                | 8097         | 0.00                      | 0.00           | 0.00                      | 0.00                  | 1,777,094.00        | 1,777,094.00              | New                 |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00                  | 0.00                | 0.00                      | 0.0%                |
| <b>TOTAL, LCFF SOURCES</b>                             |                |              | <b>411,121,607.75</b>     | <b>0.00</b>    | <b>411,121,607.75</b>     | <b>379,071,065.17</b> | <b>1,777,094.00</b> | <b>380,848,159.17</b>     | <b>-7.4%</b>        |
| <b>FEDERAL REVENUE</b>                                 |                |              |                           |                |                           |                       |                     |                           |                     |
| Maintenance and Operations                             |                | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00                  | 0.00                | 0.00                      | 0.0%                |
| Special Education Entitlement                          |                | 8181         | 0.00                      | 9,763,290.69   | 9,763,290.69              | 0.00                  | 9,342,242.00        | 9,342,242.00              | -4.3%               |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                      | 916,838.00     | 916,838.00                | 0.00                  | 759,919.00          | 759,919.00                | -17.1%              |
| 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         |                           | 25,256,515.97  | 25,256,515.97             |                       | 23,927,203.96       | 23,927,203.96             | -5.3%               |
| 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         |                           | 1,909,933.91   | 1,909,933.91              |                       | 1,727,289.00        | 1,727,289.00              | -9.6%               |
| 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 Estimated 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         |                           | 1,292,177.37   | 1,292,177.37              |                  | 843,895.00     | 843,895.00                | -34.7%              |
| Public Charter Schools Grant Program (PCSGP)       | 4610   | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other NCLB / Every Student Succeeds Act            | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290         |                           | 23,904,041.10  | 23,904,041.10             |                  | 21,849,904.64  | 21,849,904.64             | -8.6%               |
| Career and Technical Education                     | 3500-3599  | 8290         |                           | 427,243.00     | 427,243.00                |                  | 427,243.00     | 427,243.00                | 0.0%                |
| All Other Federal Revenue                          | All Other  | 8290         | 155,908.30                | 2,843,576.61   | 2,999,484.91              | 155,908.00       | 17,967,215.75  | 18,123,123.75             | 504.2%              |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | 155,908.30                | 66,565,042.59  | 66,720,950.89             | 155,908.00       | 76,956,013.35  | 77,111,921.35             | 15.6%               |
| <b>OTHER STATE REVENUE</b>                         |  |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments                         |  |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Entitlement Prior Years                      | 6360   | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Special Education Master Plan Current Year         | 6500   | 8311         |                           | 23,279,318.00  | 23,279,318.00             |                  | 25,751,603.00  | 25,751,603.00             | 10.6%               |
| Prior Years  | 6500   | 8319         |                           | 77,531.00      | 77,531.00                 |                  | 30,968.00      | 30,968.00                 | -60.1%              |
| 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         | 6,255,985.78              | 2,167,229.00   | 8,423,214.78              | 4,995,147.00     | 1,762,993.00   | 6,758,140.00              | -19.8%              |
| 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         |                           | 8,011,528.33   | 8,011,528.33              |                  | 8,011,528.00   | 8,011,528.00              | 0.0%                |
| Charter School Facility Grant                      | 6030   | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6690, 6695   | 8590         |                           | 367,842.00     | 367,842.00                |                  | 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         |                           | 3,461,464.61   | 3,461,464.61              |                  | 1,051,384.00   | 1,051,384.00              | -69.6%              |
| 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         | 4,216,664.00              | 25,685,951.35  | 29,902,615.35             | 0.00             | 24,996,237.18  | 24,996,237.18             | -16.4%              |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |  |              | 12,021,397.78             | 63,050,864.29  | 75,072,262.07             | 6,588,341.00     | 61,604,713.18  | 68,193,054.18             | -9.2%               |

| Description  | Resource Codes | Object Codes | 2019-20 Estimated Actuals |                       |                           | 2020-21 Budget        |                       |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-----------------------|---------------------------|-----------------------|-----------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)        | Total Fund col. A + B (C) | Unrestricted (D)      | Restricted (E)        | Total Fund col. D + E (F) |                     |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                           |                       |                           |                       |                       |                           |                     |
| Other Local Revenue  |                |              |                           |                       |                           |                       |                       |                           |                     |
| County and District Taxes                                      |                |              |                           |                       |                           |                       |                       |                           |                     |
| Other Restricted Levies  |                |              |                           |                       |                           |                       |                       |                           |                     |
| Secured Roll   |                | 8615         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Unsecured Roll   |                | 8616         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Prior Years' Taxes   |                | 8617         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Supplemental Taxes   |                | 8618         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes   |                |              |                           |                       |                           |                       |                       |                           |                     |
| Parcel Taxes   |                | 8621         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Other  |                | 8622         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Community Redevelopment Funds                                  |                |              |                           |                       |                           |                       |                       |                           |                     |
| Not Subject to LCFF Deduction                                  |                | 8625         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Penalties and Interest from                                    |                |              |                           |                       |                           |                       |                       |                           |                     |
| Delinquent Non-LCFF  |                |              |                           |                       |                           |                       |                       |                           |                     |
| Taxes  |                | 8629         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Sales  |                |              |                           |                       |                           |                       |                       |                           |                     |
| Sale of Equipment/Supplies                                     |                | 8631         | 83,624.40                 | 0.00                  | 83,624.40                 | 20,000.00             | 0.00                  | 20,000.00                 | -76.1%              |
| 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         | 2,533,034.00              | 0.00                  | 2,533,034.00              | 2,638,431.45          | 0.00                  | 2,638,431.45              | 4.2%                |
| Interest   |                | 8660         | 1,855,400.00              | 0.00                  | 1,855,400.00              | 1,455,400.00          | 0.00                  | 1,455,400.00              | -21.6%              |
| 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         | 1,825,532.00              | 0.00                  | 1,825,532.00              | 1,335,550.45          | 0.00                  | 1,335,550.45              | -26.8%              |
| 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         | 5,128.00                  | 0.00                  | 5,128.00                  | 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         | 1,276,129.22              | 3,425,315.32          | 4,701,444.54              | 600,000.00            | 1,207,473.50          | 1,807,473.50              | -61.6%              |
| Tuition  |                | 8710         | 0.00                      | 192,812.00            | 192,812.00                | 0.00                  | 3,460.00              | 3,460.00                  | -98.2%              |
| All Other Transfers In   |                | 8781-8783    | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Transfers of Apportionments                                    |                |              |                           |                       |                           |                       |                       |                           |                     |
| Special Education SELPA Transfers                              |                |              |                           |                       |                           |                       |                       |                           |                     |
| From Districts or Charter Schools                              | 6500           | 8791         |                           | 0.00                  | 0.00                      |                       | 0.00                  | 0.00                      | 0.0%                |
| From County Offices  | 6500           | 8792         |                           | 0.00                  | 0.00                      |                       | 0.00                  | 0.00                      | 0.0%                |
| From JPAs  | 6500           | 8793         |                           | 0.00                  | 0.00                      |                       | 0.00                  | 0.00                      | 0.0%                |
| ROC/P Transfers  |                |              |                           |                       |                           |                       |                       |                           |                     |
| From Districts or Charter Schools                              | 6360           | 8791         |                           | 0.00                  | 0.00                      |                       | 0.00                  | 0.00                      | 0.0%                |
| From County Offices  | 6360           | 8792         |                           | 0.00                  | 0.00                      |                       | 0.00                  | 0.00                      | 0.0%                |
| From JPAs  | 6360           | 8793         |                           | 0.00                  | 0.00                      |                       | 0.00                  | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                              |                |              |                           |                       |                           |                       |                       |                           |                     |
| From Districts or Charter Schools                              | All Other      | 8791         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| From County Offices  | All Other      | 8792         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| From JPAs  | All Other      | 8793         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | <b>7,578,847.62</b>       | <b>3,618,127.32</b>   | <b>11,196,974.94</b>      | <b>6,049,381.90</b>   | <b>1,210,933.50</b>   | <b>7,260,315.40</b>       | <b>-35.2%</b>       |
| <b>TOTAL, REVENUES</b>   |                |              | <b>430,877,761.45</b>     | <b>133,234,034.20</b> | <b>564,111,795.65</b>     | <b>391,864,696.07</b> | <b>141,548,754.03</b> | <b>533,413,450.10</b>     | <b>-5.4%</b>        |

| Description   | Resource Codes | Object Codes | 2019-20 Estimated Actuals |                      |                           | 2020-21 Budget        |                      |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|-----------------------|----------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)       | Total Fund col. A + B (C) | Unrestricted (D)      | Restricted (E)       | Total Fund col. D + E (F) |                     |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                           |                      |                           |                       |                      |                           |                     |
| Certificated Teachers' Salaries                             |                | 1100         | 135,062,430.43            | 38,402,671.01        | 173,465,101.44            | 141,071,126.82        | 37,047,321.45        | 178,118,448.27            | 2.7%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 7,389,327.49              | 7,559,485.61         | 14,948,813.10             | 6,997,862.94          | 7,089,049.30         | 14,086,912.24             | -5.8%               |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 16,749,400.57             | 3,134,114.93         | 19,883,515.50             | 17,459,486.95         | 3,094,224.37         | 20,553,711.32             | 3.4%                |
| Other Certificated Salaries                                 |                | 1900         | 1,186,126.54              | 10,066,772.26        | 11,252,898.80             | 1,095,162.55          | 9,112,279.48         | 10,207,442.03             | -9.3%               |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>160,387,285.03</b>     | <b>59,163,043.81</b> | <b>219,550,328.84</b>     | <b>166,623,639.26</b> | <b>56,342,874.60</b> | <b>222,966,513.86</b>     | <b>1.6%</b>         |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                      |                           |                       |                      |                           |                     |
| Classified Instructional Salaries                           |                | 2100         | 1,828,728.63              | 9,027,744.93         | 10,856,473.56             | 1,199,414.24          | 9,637,454.97         | 10,836,869.21             | -0.2%               |
| Classified Support Salaries                                 |                | 2200         | 17,408,148.93             | 7,467,450.55         | 24,875,599.48             | 16,070,726.06         | 8,032,398.40         | 24,103,124.46             | -3.1%               |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 4,563,419.61              | 2,880,839.04         | 7,444,258.65              | 4,681,297.78          | 2,582,106.47         | 7,263,404.25              | -2.4%               |
| Clerical, Technical and Office Salaries                     |                | 2400         | 15,026,391.83             | 1,783,850.89         | 16,810,242.72             | 15,067,703.39         | 1,693,524.58         | 16,761,227.97             | -0.3%               |
| Other Classified Salaries                                   |                | 2900         | 1,852,506.38              | 1,303,112.17         | 3,155,618.55              | 1,932,704.69          | 626,355.59           | 2,559,060.28              | -18.9%              |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>40,679,195.38</b>      | <b>22,462,997.58</b> | <b>63,142,192.96</b>      | <b>38,951,846.16</b>  | <b>22,571,840.01</b> | <b>61,523,686.17</b>      | <b>-2.6%</b>        |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                      |                           |                       |                      |                           |                     |
| STRS  |                | 3101-3102    | 25,992,570.25             | 27,906,445.56        | 53,899,015.81             | 26,660,816.34         | 28,718,604.59        | 55,379,420.93             | 2.7%                |
| PERS  |                | 3201-3202    | 7,548,830.74              | 4,588,875.81         | 12,137,706.55             | 7,986,886.47          | 4,859,735.34         | 12,846,621.81             | 5.8%                |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 5,574,769.46              | 2,688,888.43         | 8,263,657.89              | 5,831,953.41          | 2,691,470.60         | 8,523,424.01              | 3.1%                |
| Health and Welfare Benefits                                 |                | 3401-3402    | 51,691,894.39             | 22,482,923.48        | 74,174,817.87             | 60,538,462.93         | 25,173,961.32        | 85,712,424.25             | 15.6%               |
| Unemployment Insurance                                      |                | 3501-3502    | 111,102.71                | 42,407.27            | 153,509.98                | 125,146.19            | 39,260.74            | 164,406.93                | 7.1%                |
| Workers' Compensation                                       |                | 3601-3602    | 3,260,682.03              | 1,322,486.09         | 4,583,168.12              | 3,094,780.81          | 1,284,662.67         | 4,379,443.48              | -4.4%               |
| OPEB, Allocated   |                | 3701-3702    | 14,901,935.46             | 6,683,038.99         | 21,584,974.45             | 15,332,704.43         | 6,651,434.49         | 21,984,138.92             | 1.8%                |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Other Employee Benefits                                     |                | 3901-3902    | 59,612.98                 | 24,341.19            | 83,954.17                 | 92,383.63             | 23,692.32            | 116,075.95                | 38.3%               |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>109,141,398.02</b>     | <b>65,739,406.82</b> | <b>174,880,804.84</b>     | <b>119,663,134.21</b> | <b>69,442,822.07</b> | <b>189,105,956.28</b>     | <b>8.1%</b>         |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                      |                           |                       |                      |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 60,154.81                 | 2,979,298.08         | 3,039,452.89              | 9,593,642.78          | 1,652,655.00         | 11,246,297.78             | 270.0%              |
| Books and Other Reference Materials                         |                | 4200         | 115,363.21                | 97,137.30            | 212,500.51                | 247,116.98            | 13,599.66            | 260,716.64                | 22.7%               |
| Materials and Supplies                                      |                | 4300         | 4,378,504.44              | 11,697,736.81        | 16,076,241.25             | 6,478,488.31          | 26,603,848.94        | 33,082,337.25             | 105.8%              |
| Noncapitalized Equipment                                    |                | 4400         | 1,677,921.60              | 1,586,200.04         | 3,264,121.64              | 516,591.82            | 859,230.75           | 1,375,822.57              | -57.9%              |
| Food  |                | 4700         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>6,231,944.06</b>       | <b>16,360,372.23</b> | <b>22,592,316.29</b>      | <b>16,835,839.89</b>  | <b>29,129,334.35</b> | <b>45,965,174.24</b>      | <b>103.5%</b>       |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                      |                           |                       |                      |                           |                     |
| Subagreements for Services                                  |                | 5100         | 821,477.02                | 43,031,246.19        | 43,852,723.21             | 755,379.00            | 33,724,981.01        | 34,480,360.01             | -21.4%              |
| Travel and Conferences                                      |                | 5200         | 234,981.57                | 971,337.75           | 1,206,319.32              | 492,185.00            | 494,787.00           | 986,972.00                | -18.2%              |
| Dues and Memberships  |                | 5300         | 145,296.97                | 15,025.00            | 160,321.97                | 164,336.00            | 3,000.00             | 167,336.00                | 4.4%                |
| Insurance   |                | 5400 - 5450  | 1,804,469.00              | 0.00                 | 1,804,469.00              | 1,913,000.00          | 0.00                 | 1,913,000.00              | 6.0%                |
| Operations and Housekeeping Services                        |                | 5500         | 10,702,746.92             | 13,700.00            | 10,716,446.92             | 12,570,117.00         | 1,000.00             | 12,571,117.00             | 17.3%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 1,187,300.92              | 557,690.88           | 1,744,991.80              | 886,362.00            | 487,975.00           | 1,374,337.00              | -21.2%              |
| Transfers of Direct Costs                                   |                | 5710         | (277,916.01)              | 277,916.01           | 0.00                      | (208,622.00)          | 208,622.00           | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (1,559,689.25)            | (44,588.07)          | (1,604,277.32)            | (1,692,749.00)        | (52,886.00)          | (1,745,635.00)            | 8.8%                |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 11,032,700.06             | 10,249,493.45        | 21,282,193.51             | 16,017,211.20         | 17,881,816.41        | 33,899,027.61             | 59.3%               |
| Communications  |                | 5900         | 1,311,902.02              | 24,799.63            | 1,336,701.65              | 451,828.46            | 33,057.11            | 484,885.57                | -63.7%              |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>25,403,269.22</b>      | <b>55,096,620.84</b> | <b>80,499,890.06</b>      | <b>31,349,047.66</b>  | <b>52,782,352.53</b> | <b>84,131,400.19</b>      | <b>4.5%</b>         |

| Description   | Resource Codes | Object Codes | 2019-20 Estimated Actuals |                       |                           | 2020-21 Budget        |                       |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-----------------------|---------------------------|-----------------------|-----------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)        | Total Fund col. A + B (C) | Unrestricted (D)      | Restricted (E)        | Total Fund col. D + E (F) |                     |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                       |                           |                       |                       |                           |                     |
| Land  |                | 6100         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Land Improvements   |                | 6170         | 64,721.10                 | 409,012.85            | 473,733.95                | 0.00                  | 100,000.00            | 100,000.00                | -78.9%              |
| Buildings and Improvements of Buildings   |                | 6200         | 21,000.00                 | 6,991,405.52          | 7,012,405.52              | 0.00                  | 100,000.00            | 100,000.00                | -98.6%              |
| 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         | 318,760.86                | 1,781,132.46          | 2,099,893.32              | 22,200.00             | 214,735.00            | 236,935.00                | -88.7%              |
| Equipment Replacement   |                | 6500         | 53,279.00                 | 423,325.99            | 476,604.99                | 1,016,123.00          | 0.00                  | 1,016,123.00              | 113.2%              |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>457,760.96</b>         | <b>9,604,876.82</b>   | <b>10,062,637.78</b>      | <b>1,038,323.00</b>   | <b>414,735.00</b>     | <b>1,453,058.00</b>       | <b>-85.6%</b>       |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                       |                           |                       |                       |                           |                     |
| Tuition   |                |              |                           |                       |                           |                       |                       |                           |                     |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| State Special Schools   |                | 7130         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                       |                           |                       |                       |                           |                     |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 907,438.00                | 0.00                  | 907,438.00                | 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      | 7221-7223    | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Debt Service  |                |              |                           |                       |                           |                       |                       |                           |                     |
| Debt Service - Interest   |                | 7438         | 0.00                      | 0.00                  | 0.00                      | 0.00                  | 0.00                  | 0.00                      | 0.0%                |
| Other Debt Service - Principal  |                | 7439         | 10,300.00                 | 0.00                  | 10,300.00                 | 5,000.00              | 0.00                  | 5,000.00                  | -51.5%              |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>917,738.00</b>         | <b>0.00</b>           | <b>917,738.00</b>         | <b>5,000.00</b>       | <b>0.00</b>           | <b>5,000.00</b>           | <b>-99.5%</b>       |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                           |                       |                           |                       |                       |                           |                     |
| Transfers of Indirect Costs   |                | 7310         | (7,422,263.63)            | 7,422,263.63          | 0.00                      | (5,361,221.15)        | 5,361,221.15          | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (1,411,305.33)            | 0.00                  | (1,411,305.33)            | (1,130,544.00)        | 0.00                  | (1,130,544.00)            | -19.9%              |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                         |                |              | <b>(8,833,568.96)</b>     | <b>7,422,263.63</b>   | <b>(1,411,305.33)</b>     | <b>(6,491,765.15)</b> | <b>5,361,221.15</b>   | <b>(1,130,544.00)</b>     | <b>-19.9%</b>       |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>334,385,021.71</b>     | <b>235,849,581.73</b> | <b>570,234,603.44</b>     | <b>367,975,065.03</b> | <b>236,045,179.71</b> | <b>604,020,244.74</b>     | <b>5.9%</b>         |



| Description   | Resource Codes | Object Codes | 2019-20 Estimated Actuals |                |                           | 2020-21 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>INTERFUND TRANSFERS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund  |                | 8912         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From: Bond Interest and Redemption Fund                                   |                | 8914         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In                                   |                | 8919         | 2,191,263.00              | 0.00           | 2,191,263.00              | 2,639,394.20     | 0.00           | 2,639,394.20              | 20.5%               |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 2,191,263.00              | 0.00           | 2,191,263.00              | 2,639,394.20     | 0.00           | 2,639,394.20              | 20.5%               |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund  |                | 7611         | 868,661.01                | 0.00           | 868,661.01                | 438,792.30       | 0.00           | 438,792.30                | -49.5%              |
| To: Special Reserve Fund  |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: State School Building Fund/<br>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         | 1,725,874.41              | 0.00           | 1,725,874.41              | 596,834.91       | 0.00           | 596,834.91                | -65.4%              |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 2,594,535.42              | 0.00           | 2,594,535.42              | 1,035,627.21     | 0.00           | 1,035,627.21              | -60.1%              |
| <b>OTHER SOURCES/USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments<br>Emergency Apportionments                          |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds<br>Proceeds from Disposal of<br>Capital Assets                   |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources<br>Transfers from Funds of<br>Lapsed/Reorganized LEAs       |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>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%                |
| <b>USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses  |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                                  |                | 8980         | (93,420,037.00)           | 93,420,037.00  | 0.00                      | (100,866,561.21) | 100,866,561.21 | 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  |                |              | (93,420,037.00)           | 93,420,037.00  | 0.00                      | (100,866,561.21) | 100,866,561.21 | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                                |                |              |                           |                |                           |                  |                |                           |                     |
| (a - b + c - d + e)   |                |              | (93,823,309.42)           | 93,420,037.00  | (403,272.42)              | (99,262,794.22)  | 100,866,561.21 | 1,603,766.99              | -497.7%             |

| Description  | Function Codes | Object Codes     | 2019-20 Estimated Actuals |                  |                           | 2020-21 Budget   |                 |                           | % Diff Column C & F |
|--|----------------|------------------|---------------------------|------------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|  |                |                  | Unrestricted (A)          | Restricted (B)   | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| 1) LCFF Sources  |                | 8010-8099        | 411,121,607.75            | 0.00             | 411,121,607.75            | 379,071,065.17   | 1,777,094.00    | 380,848,159.17            | -7.4%               |
| 2) Federal Revenue   |                | 8100-8299        | 155,908.30                | 66,565,042.59    | 66,720,950.89             | 155,908.00       | 76,956,013.35   | 77,111,921.35             | 15.6%               |
| 3) Other State Revenue   |                | 8300-8599        | 12,021,397.78             | 63,050,864.29    | 75,072,262.07             | 6,588,341.00     | 61,604,713.18   | 68,193,054.18             | -9.2%               |
| 4) Other Local Revenue   |                | 8600-8799        | 7,578,847.62              | 3,618,127.32     | 11,196,974.94             | 6,049,381.90     | 1,210,933.50    | 7,260,315.40              | -35.2%              |
| 5) TOTAL REVENUES  |                |                  | 430,877,761.45            | 133,234,034.20   | 564,111,795.65            | 391,864,696.07   | 141,548,754.03  | 533,413,450.10            | -5.4%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| 1) Instruction   | 1000-1999      |                  | 210,272,788.01            | 149,794,615.14   | 360,067,403.15            | 234,148,846.84   | 167,162,201.80  | 401,311,048.64            | 11.5%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 44,394,133.26             | 26,953,193.97    | 71,347,327.23             | 45,831,664.25    | 19,811,028.70   | 65,642,692.95             | -8.0%               |
| 3) Pupil Services  | 3000-3999      |                  | 26,382,734.92             | 25,943,026.96    | 52,325,761.88             | 26,087,603.64    | 24,894,115.07   | 50,981,718.71             | -2.6%               |
| 4) Ancillary Services  | 4000-4999      |                  | 3,754,880.03              | 192,793.93       | 3,947,673.96              | 3,998,507.06     | 161,836.00      | 4,160,343.06              | 5.4%                |
| 5) Community Services  | 5000-5999      |                  | 165,340.24                | 0.00             | 165,340.24                | 1,793.10         | 0.00            | 1,793.10                  | -98.9%              |
| 6) Enterprise  | 6000-6999      |                  | 9,877.00                  | 0.00             | 9,877.00                  | 0.00             | 0.00            | 0.00                      | -100.0%             |
| 7) General Administration  | 7000-7999      |                  | 16,132,586.54             | 7,671,765.41     | 23,804,351.95             | 22,710,184.38    | 5,586,222.15    | 28,296,406.53             | 18.9%               |
| 8) Plant Services  | 8000-8999      |                  | 32,354,943.71             | 25,294,186.32    | 57,649,130.03             | 35,191,465.76    | 18,429,775.99   | 53,621,241.75             | -7.0%               |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 917,738.00                | 0.00             | 917,738.00                | 5,000.00         | 0.00            | 5,000.00                  | -99.5%              |
| 10) TOTAL EXPENDITURES   |                |                  | 334,385,021.71            | 235,849,581.73   | 570,234,603.44            | 367,975,065.03   | 236,045,179.71  | 604,020,244.74            | 5.9%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 96,492,739.74             | (102,615,547.53) | (6,122,807.79)            | 23,889,631.04    | (94,496,425.68) | (70,606,794.64)           | 1053.2%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| 1) Interfund Transfers   |                |                  |                           |                  |                           |                  |                 |                           |                     |
| a) Transfers In  |                | 8900-8929        | 2,191,263.00              | 0.00             | 2,191,263.00              | 2,639,394.20     | 0.00            | 2,639,394.20              | 20.5%               |
| b) Transfers Out   |                | 7600-7629        | 2,594,535.42              | 0.00             | 2,594,535.42              | 1,035,627.21     | 0.00            | 1,035,627.21              | -60.1%              |
| 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        | (93,420,037.00)           | 93,420,037.00    | 0.00                      | (100,866,561.21) | 100,866,561.21  | 0.00                      | 0.0%                |
| 4) TOTAL OTHER FINANCING SOURCES/USES  |                |                  | (93,823,309.42)           | 93,420,037.00    | (403,272.42)              | (99,262,794.22)  | 100,866,561.21  | 1,603,766.99              | -497.7%             |

| Description  | Function Codes | Object Codes | 2019-20 Estimated Actuals |                |                           | 2020-21 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 2,669,430.32              | (9,195,510.53) | (6,526,080.21)            | (75,373,163.18)  | 6,370,135.53   | (69,003,027.65)           | 957.3%              |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 61,133,834.79             | 9,195,510.53   | 70,329,345.32             | 63,803,265.11    | 0.00           | 63,803,265.11             | -9.3%               |
| 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             | 63,803,265.11    | 0.00           | 63,803,265.11             | -9.3%               |
| 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             | 63,803,265.11    | 0.00           | 63,803,265.11             | -9.3%               |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 63,803,265.11             | 0.00           | 63,803,265.11             | (11,569,898.07)  | 6,370,135.53   | (5,199,762.54)            | -108.1%             |
| 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         | 104,064.03                | 0.00           | 104,064.03                | 320,000.00       | 0.00           | 320,000.00                | 207.5%              |
| 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                      | 0.00           | 0.00                      | 0.00             | 6,370,135.53   | 6,370,135.53              | New                 |
| 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         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 1x Textbook adoption                                       | 0000           | 9780         |                           |                |                           |                  |                |                           |                     |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 63,474,201.08             | 0.00           | 63,474,201.08             | (12,114,898.07)  | 0.00           | (12,114,898.07)           | -119.1%             |

| <b>Resource</b>           | <b>Description</b>  | <b>2019-20<br/>Estimated Actuals</b> | <b>2020-21<br/>Budget</b> |
|---------------------------|---|--------------------------------------|---------------------------|
| 3210                      | Elementary and Secondary School Emergency Relief (ESSER) Fund | 0.00                                 | 6,370,135.53              |
| Total, Restricted Balance |   | 0.00                                 | 6,370,135.53              |

# 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.

| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 18,263,595.00                | 16,166,121.00     | -11.5%                |
| 2) Federal Revenue  |                | 8100-8299               | 316,036.05                   | 302,327.39        | -4.3%                 |
| 3) Other State Revenue  |                | 8300-8599               | 2,545,060.52                 | 1,139,715.84      | -55.2%                |
| 4) Other Local Revenue  |                | 8600-8799               | 46,504.00                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 21,171,195.57                | 17,608,164.23     | -16.8%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 8,598,640.06                 | 8,263,039.00      | -3.9%                 |
| 2) Classified Salaries  |                | 2000-2999               | 1,120,685.75                 | 934,553.53        | -16.6%                |
| 3) Employee Benefits  |                | 3000-3999               | 5,695,788.00                 | 6,006,506.33      | 5.5%                  |
| 4) Books and Supplies   |                | 4000-4999               | 2,545,751.03                 | 362,224.14        | -85.8%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 2,055,860.23                 | 2,089,083.00      | 1.6%                  |
| 6) Capital Outlay   |                | 6000-6999               | 1,052,554.45                 | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 55,172.11                    | 0.00              | -100.0%               |
| 9) TOTAL, EXPENDITURES  |                |                         | 21,124,451.63                | 17,655,406.00     | -16.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 46,743.94                    | (47,241.77)       | -201.1%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 152,528.28                   | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7600-7629               | 2,191,262.62                 | 2,639,394.20      | 20.5%                 |
| 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  |                |                         | (2,038,734.34)               | (2,639,394.20)    | 29.5%                 |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (1,991,990.40)               | (2,686,635.97)    | 34.9%                 |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 3,854,437.40                 | 1,862,447.00      | -51.7%                |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 3,854,437.40                 | 1,862,447.00      | -51.7%                |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 3,854,437.40                 | 1,862,447.00      | -51.7%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 1,862,447.00                 | (824,188.97)      | -144.3%               |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 1,513,798.90                 | 1,513,798.90      | 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         | 369,208.10                   | 46,551.86         | -87.4%                |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                | 9790         | (20,560.00)                  | (2,384,539.73)    | 11498.0%              |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 3,226,334.22                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | (379.01)                     |                   |                       |
| 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         | 452.73                       |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 3,226,407.94                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 23,727.59                    |                   |                       |
| 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                                 |                |              | 23,727.59                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 3,202,680.35                 |                   |                       |



| Description  | Resource Codes  | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|--|---|--------------|------------------------------|----------------------|-----------------------|
| <b>LCFF SOURCES</b>                                    |   |              |                              |                      |                       |
| Principal Apportionment<br>State Aid - Current Year    |   | 8011         | 11,926,936.00                | 10,556,024.00        | -11.5%                |
| Education Protection Account State Aid - Current Year  |   | 8012         | 2,520,087.00                 | 1,896,145.00         | -24.8%                |
| State Aid - Prior Years                                |   | 8019         | (41,922.00)                  | 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         | 3,858,494.00                 | 3,713,952.00         | -3.7%                 |
| Property Taxes Transfers                               |   | 8097         | 0.00                         | 0.00                 | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years             |   | 8099         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, LCFF SOURCES</b>                             |   |              | <b>18,263,595.00</b>         | <b>16,166,121.00</b> | <b>-11.5%</b>         |
| <b>FEDERAL REVENUE</b>                                 |   |              |                              |                      |                       |
| 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         | 316,036.05                   | 302,327.39           | -4.3%                 |
| 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,<br>3045, 3060, 3061,<br>3150, 3155, 3180,<br>3181, 3182, 3185,<br>4037, 4124, 4126,<br>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%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                          |   |              | <b>316,036.05</b>            | <b>302,327.39</b>    | <b>-4.3%</b>          |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                            |                |              |                              |                     |                       |
| Other State Apportionments                            |                |              |                              |                     |                       |
| Special Education Master Plan<br>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         | 531,183.07                   | 305,014.84          | -42.6%                |
| 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         | 1,215,807.45                 | 0.00                | -100.0%               |
| Career Technical Education Incentive<br>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         | 748,463.00                   | 785,416.00          | 4.9%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                     |                |              | <b>2,545,060.52</b>          | <b>1,139,715.84</b> | <b>-55.2%</b>         |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                      |                       |
| 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         | 0.00                         | 0.00                 | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00                 | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                 | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                      |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00                 | 0.0%                  |
| Transportation Fees From<br>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         | 46,504.00                    | 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%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>46,504.00</b>             | <b>0.00</b>          | <b>-100.0%</b>        |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>21,171,195.57</b>         | <b>17,608,164.23</b> | <b>-16.8%</b>         |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                     |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 7,663,957.53                 | 7,335,833.66        | -4.3%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 123,276.05                   | 193,781.81          | 57.2%                 |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 740,381.68                   | 729,657.53          | -1.4%                 |
| Other Certificated Salaries                            |                | 1900         | 71,024.80                    | 3,766.00            | -94.7%                |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>8,598,640.06</b>          | <b>8,263,039.00</b> | <b>-3.9%</b>          |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                     |                       |
| Classified Instructional Salaries                      |                | 2100         | 71,565.24                    | 99,358.47           | 38.8%                 |
| Classified Support Salaries                            |                | 2200         | 377,036.20                   | 348,860.38          | -7.5%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 91,550.43                    | 0.00                | -100.0%               |
| Clerical, Technical and Office Salaries                |                | 2400         | 472,216.39                   | 351,288.63          | -25.6%                |
| Other Classified Salaries                              |                | 2900         | 108,317.49                   | 135,046.05          | 24.7%                 |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,120,685.75</b>          | <b>934,553.53</b>   | <b>-16.6%</b>         |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS   |                | 3101-3102    | 2,104,851.75                 | 2,095,343.44        | -0.5%                 |
| PERS   |                | 3201-3202    | 192,984.59                   | 180,241.82          | -6.6%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 209,235.97                   | 193,381.49          | -7.6%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 2,343,834.97                 | 2,710,865.25        | 15.7%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 4,811.32                     | 4,579.97            | -4.8%                 |
| Workers' Compensation                                  |                | 3601-3602    | 153,311.29                   | 142,625.07          | -7.0%                 |
| OPEB, Allocated  |                | 3701-3702    | 684,254.39                   | 682,153.03          | -0.3%                 |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00                | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 2,503.72                     | (2,683.74)          | -207.2%               |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>5,695,788.00</b>          | <b>6,006,506.33</b> | <b>5.5%</b>           |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                     |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 79,172.79                    | 79,720.14           | 0.7%                  |
| Books and Other Reference Materials                    |                | 4200         | 2,783.49                     | 0.00                | -100.0%               |
| Materials and Supplies                                 |                | 4300         | 2,389,816.11                 | 282,504.00          | -88.2%                |
| Noncapitalized Equipment                               |                | 4400         | 73,978.64                    | 0.00                | -100.0%               |
| Food   |                | 4700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>2,545,751.03</b>          | <b>362,224.14</b>   | <b>-85.8%</b>         |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                     |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00                | 0.0%                  |
| 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         | 385,980.97                   | 410,067.00          | 6.2%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 40,658.00                    | 29,458.00           | -27.5%                |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 1,482,931.33                 | 1,618,949.00        | 9.2%                  |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 127,595.21                   | 24,809.00           | -80.6%                |
| Communications   |                | 5900         | 9,854.72                     | 5,800.00            | -41.1%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>2,055,860.23</b>          | <b>2,089,083.00</b> | <b>1.6%</b>           |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                     |                       |
| Land   |                | 6100         | 0.00                         | 0.00                | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00                | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 1,052,554.45                 | 0.00                | -100.0%               |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00                | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>1,052,554.45</b>          | <b>0.00</b>         | <b>-100.0%</b>        |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                              |                      |                       |
| Tuition   |                |              |                              |                      |                       |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                         | 0.00                 | 0.0%                  |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                         | 0.00                 | 0.0%                  |
| Payments to County Offices  |                | 7142         | 0.00                         | 0.00                 | 0.0%                  |
| Payments to JPAs  |                | 7143         | 0.00                         | 0.00                 | 0.0%                  |
| Other Transfers Out   |                |              |                              |                      |                       |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                              |                      |                       |
| Transfers of Indirect Costs   |                | 7310         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 55,172.11                    | 0.00                 | -100.0%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS  |                |              | 55,172.11                    | 0.00                 | -100.0%               |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>21,124,451.63</b>         | <b>17,655,406.00</b> | <b>-16.4%</b>         |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                    |                | 8919         | 152,528.28                   | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 152,528.28                   | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 2,191,262.62                 | 2,639,394.20      | 20.5%                 |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 2,191,262.62                 | 2,639,394.20      | 20.5%                 |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Capital Leases                               |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs            |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | (2,038,734.34)               | (2,639,394.20)    | 29.5%                 |

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 18,263,595.00                | 16,166,121.00     | -11.5%                |
| 2) Federal Revenue   |                | 8100-8299           | 316,036.05                   | 302,327.39        | -4.3%                 |
| 3) Other State Revenue   |                | 8300-8599           | 2,545,060.52                 | 1,139,715.84      | -55.2%                |
| 4) Other Local Revenue   |                | 8600-8799           | 46,504.00                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                     | 21,171,195.57                | 17,608,164.23     | -16.8%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 14,931,670.53                | 12,718,526.93     | -14.8%                |
| 2) Instruction - Related Services  | 2000-2999      |                     | 3,037,509.52                 | 2,888,706.42      | -4.9%                 |
| 3) Pupil Services  | 3000-3999      |                     | 374,925.26                   | 393,068.96        | 4.8%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 19,144.57                    | 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      |                     | 55,172.11                    | 0.00              | -100.0%               |
| 8) Plant Services  | 8000-8999      |                     | 2,705,255.63                 | 1,654,584.69      | -38.8%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 21,124,451.63                | 17,655,406.00     | -16.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 46,743.94                    | (47,241.77)       | -201.1%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 152,528.28                   | 0.00              | -100.0%               |
| b) Transfers Out   |                | 7600-7629           | 2,191,262.62                 | 2,639,394.20      | 20.5%                 |
| 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   |                |                     | (2,038,734.34)               | (2,639,394.20)    | 29.5%                 |



| Description  | Function Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (1,991,990.40)               | (2,686,635.97)    | 34.9%                 |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,854,437.40                 | 1,862,447.00      | -51.7%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,854,437.40                 | 1,862,447.00      | -51.7%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 3,854,437.40                 | 1,862,447.00      | -51.7%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,862,447.00                 | (824,188.97)      | -144.3%               |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 1,513,798.90                 | 1,513,798.90      | 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         | 369,208.10                   | 46,551.86         | -87.4%                |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | (20,560.00)                  | (2,384,539.73)    | 11498.0%              |

| <b>Resource</b>                  | <b>Description</b>  | <b>2019-20<br/>Estimated Actuals</b> | <b>2020-21<br/>Budget</b> |
|----------------------------------|---|--------------------------------------|---------------------------|
| 6230                             | California Clean Energy Jobs Act                          | 1,215,807.45                         | 1,215,807.45              |
| 6300                             | Lottery: Instructional Materials                          | 159,373.34                           | 159,373.34                |
| 7311                             | Classified School Employee Professional Development Block | 5,567.00                             | 5,567.00                  |
| 9010                             | Other Restricted Local                                    | 133,051.11                           | 133,051.11                |
| <b>Total, Restricted Balance</b> |   | <b>1,513,798.90</b>                  | <b>1,513,798.90</b>       |

| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 746,970.85                   | 656,334.68        | -12.1%                |
| 3) Other State Revenue  |                | 8300-8599               | 2,121,473.70                 | 1,975,815.00      | -6.9%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 3,941,851.72                 | 4,098,850.00      | 4.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 6,810,296.27                 | 6,730,999.68      | -1.2%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 2,289,461.67                 | 2,231,370.00      | -2.5%                 |
| 2) Classified Salaries  |                | 2000-2999               | 1,431,929.63                 | 1,371,769.31      | -4.2%                 |
| 3) Employee Benefits  |                | 3000-3999               | 2,401,586.37                 | 2,416,881.41      | 0.6%                  |
| 4) Books and Supplies   |                | 4000-4999               | 1,250,183.89                 | 252,026.87        | -79.8%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 928,885.99                   | 992,867.00        | 6.9%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 81,594.85                    | 62,920.00         | -22.9%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 8,383,642.40                 | 7,327,834.59      | -12.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,573,346.13)               | (596,834.91)      | -62.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 1,573,346.13                 | 596,834.91        | -62.1%                |
| 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  |                |                         | 1,573,346.13                 | 596,834.91        | -62.1%                |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                |              |                              |                   |                       |
|  |                | 9791         | 77,991.70                    | 77,991.70         | 0.0%                  |
| b) Audit Adjustments                                       |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              |                              |                   |                       |
|  |                |              | 77,991.70                    | 77,991.70         | 0.0%                  |
| d) Other Restatements                                      |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              |                              |                   |                       |
|  |                |              | 77,991.70                    | 77,991.70         | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                              |                   |                       |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 77,991.70                    | 77,991.70         | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                |              |                              |                   |                       |
|  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                |              |                              |                   |                       |
|  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | (2,264,386.57)               |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | (24,055.00)                  |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | (2,288,441.57)               |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 15,163.92                    |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 15,163.92                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | (2,303,605.49)               |                   |                       |

| Description                                   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>                           |                |              |                              |                   |                       |
| LCFF Transfers                                |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                 |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years    |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                        |                |              |                              |                   |                       |
| Interagency Contracts Between LEAs            |                |              |                              |                   |                       |
|   |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from Federal Sources    |                |              |                              |                   |                       |
|   |                | 8287         | 0.00                         | 0.00              | 0.0%                  |
| Career and Technical Education                | 3500-3599      | 8290         | 282,150.00                   | 296,220.00        | 5.0%                  |
| All Other Federal Revenue                     | All Other      | 8290         | 464,820.85                   | 360,114.68        | -22.5%                |
| TOTAL, FEDERAL REVENUE                        |                |              | 746,970.85                   | 656,334.68        | -12.1%                |
| <b>OTHER STATE REVENUE</b>                    |                |              |                              |                   |                       |
| Other State Apportionments                    |                |              |                              |                   |                       |
| All Other State Apportionments - Current Year |                | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years  |                | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources      |                |              |                              |                   |                       |
|   |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Adult Education Program                       | 6391           | 8590         | 1,326,193.00                 | 1,231,788.00      | -7.1%                 |
| All Other State Revenue                       | All Other      | 8590         | 795,280.70                   | 744,027.00        | -6.4%                 |
| TOTAL, OTHER STATE REVENUE                    |                |              | 2,121,473.70                 | 1,975,815.00      | -6.9%                 |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                     |                       |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| Sales  |                |              |                              |                     |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00                | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                     |                       |
| Adult Education Fees                                     |                | 8671         | 2,563,377.00                 | 2,703,850.00        | 5.5%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00                | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                     |                       |
| All Other Local Revenue                                  |                | 8699         | 1,378,474.72                 | 1,395,000.00        | 1.2%                  |
| Tuition  |                | 8710         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>3,941,851.72</b>          | <b>4,098,850.00</b> | <b>4.0%</b>           |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>6,810,296.27</b>          | <b>6,730,999.68</b> | <b>-1.2%</b>          |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                     |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 1,894,344.37                 | 1,838,109.70        | -3.0%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 125,479.50                   | 123,622.10          | -1.5%                 |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 269,637.80                   | 269,638.20          | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>2,289,461.67</b>          | <b>2,231,370.00</b> | <b>-2.5%</b>          |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                     |                       |
| Classified Instructional Salaries                      |                | 2100         | 123,971.65                   | 152,948.34          | 23.4%                 |
| Classified Support Salaries                            |                | 2200         | 495,955.10                   | 451,175.30          | -9.0%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 294,562.65                   | 290,300.91          | -1.4%                 |
| Clerical, Technical and Office Salaries                |                | 2400         | 411,674.54                   | 363,175.76          | -11.8%                |
| Other Classified Salaries                              |                | 2900         | 105,765.69                   | 114,169.00          | 7.9%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>1,431,929.63</b>          | <b>1,371,769.31</b> | <b>-4.2%</b>          |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS   |                | 3101-3102    | 549,028.54                   | 534,710.31          | -2.6%                 |
| PERS   |                | 3201-3202    | 264,691.14                   | 310,466.06          | 17.3%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 138,056.79                   | 146,183.95          | 5.9%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 1,069,623.87                 | 1,063,347.36        | -0.6%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 1,835.61                     | 1,786.58            | -2.7%                 |
| Workers' Compensation                                  |                | 3601-3602    | 61,032.68                    | 55,948.85           | -8.3%                 |
| OPEB, Allocated  |                | 3701-3702    | 316,133.75                   | 303,282.00          | -4.1%                 |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00                | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 1,183.99                     | 1,156.30            | -2.3%                 |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>2,401,586.37</b>          | <b>2,416,881.41</b> | <b>0.6%</b>           |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                     |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                         | 0.00                | 0.0%                  |
| Books and Other Reference Materials                    |                | 4200         | 16,759.36                    | 0.00                | -100.0%               |
| Materials and Supplies                                 |                | 4300         | 1,227,349.92                 | 248,744.87          | -79.7%                |
| Noncapitalized Equipment                               |                | 4400         | 6,074.61                     | 3,282.00            | -46.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>1,250,183.89</b>          | <b>252,026.87</b>   | <b>-79.8%</b>         |



| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 467,745.00                   | 452,744.00        | -3.2%                 |
| Travel and Conferences  |                | 5200         | 12,346.00                    | 16,000.00         | 29.6%                 |
| 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         | 235,051.77                   | 235,800.00        | 0.3%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 27,022.00                    | 31,523.00         | 16.7%                 |
| 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         | 173,541.56                   | 249,800.00        | 43.9%                 |
| Communications  |                | 5900         | 1,009.45                     | 0.00              | -100.0%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>928,885.99</b>            | <b>992,867.00</b> | <b>6.9%</b>           |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                   |                       |
| Tuition   |                |              |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments                    |                |              |                              |                   |                       |
| Payments to Districts or Charter Schools                          |                | 7141         | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices  |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs  |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues                                |                |              |                              |                   |                       |
| To Districts or Charter Schools                                   |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>        |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                 |                | 7350         | 81,594.85                    | 62,920.00         | -22.9%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b> |                |              | 81,594.85                    | 62,920.00         | -22.9%                |
| <b>TOTAL, EXPENDITURES</b>                              |                |              | 8,383,642.40                 | 7,327,834.59      | -12.6%                |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                   |                | 8919         | 1,573,346.13                 | 596,834.91        | -62.1%                |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 1,573,346.13                 | 596,834.91        | -62.1%                |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund          |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                                  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                        |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>of Participation |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources   |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                                  |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                                    |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e)                |                |              | 1,573,346.13                 | 596,834.91        | -62.1%                |

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 746,970.85                   | 656,334.68        | -12.1%                |
| 3) Other State Revenue   |                | 8300-8599           | 2,121,473.70                 | 1,975,815.00      | -6.9%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 3,941,851.72                 | 4,098,850.00      | 4.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 6,810,296.27                 | 6,730,999.68      | -1.2%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 5,306,983.45                 | 4,392,393.77      | -17.2%                |
| 2) Instruction - Related Services  | 2000-2999      |                     | 1,705,074.53                 | 1,636,224.87      | -4.0%                 |
| 3) Pupil Services  | 3000-3999      |                     | 564,855.20                   | 577,021.46        | 2.2%                  |
| 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      |                     | 81,594.85                    | 62,920.00         | -22.9%                |
| 8) Plant Services  | 8000-8999      |                     | 725,134.37                   | 659,274.49        | -9.1%                 |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 8,383,642.40                 | 7,327,834.59      | -12.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (1,573,346.13)               | (596,834.91)      | -62.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 1,573,346.13                 | 596,834.91        | -62.1%                |
| 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   |                |                     | 1,573,346.13                 | 596,834.91        | -62.1%                |

| Description  | Function Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                |              |                              |                   |                       |
|  |                | 9791         | 77,991.70                    | 77,991.70         | 0.0%                  |
| b) Audit Adjustments                                       |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              |                              |                   |                       |
|  |                |              | 77,991.70                    | 77,991.70         | 0.0%                  |
| d) Other Restatements                                      |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              |                              |                   |                       |
|  |                |              | 77,991.70                    | 77,991.70         | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              |                              |                   |                       |
|  |                |              | 77,991.70                    | 77,991.70         | 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         | 77,991.70                    | 77,991.70         | 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         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                |              |                              |                   |                       |
|  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                           |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>           | <b>Description</b>                   | <b>2019-20<br/>Estimated Actuals</b> | <b>2020-21<br/>Budget</b> |
|---------------------------|--------------------------------------|--------------------------------------|---------------------------|
| 6371                      | CalWORKs for ROCP or Adult Education | 77,428.00                            | 77,428.00                 |
| 7810                      | Other Restricted State               | 563.70                               | 563.70                    |
| Total, Restricted Balance |                                      | <u>77,991.70</u>                     | <u>77,991.70</u>          |

| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 6,091,909.53                 | 6,000,061.00      | -1.5%                 |
| 3) Other State Revenue  |                | 8300-8599               | 6,205,617.98                 | 5,522,651.00      | -11.0%                |
| 4) Other Local Revenue  |                | 8600-8799               | 1,646,588.62                 | 1,906,374.00      | 15.8%                 |
| 5) TOTAL, REVENUES  |                |                         | 13,944,116.13                | 13,429,086.00     | -3.7%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 5,049,916.80                 | 4,806,923.83      | -4.8%                 |
| 2) Classified Salaries  |                | 2000-2999               | 2,913,638.35                 | 2,620,475.27      | -10.1%                |
| 3) Employee Benefits  |                | 3000-3999               | 5,306,600.10                 | 5,315,198.51      | 0.2%                  |
| 4) Books and Supplies   |                | 4000-4999               | 785,948.55                   | 445,794.69        | -43.3%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 199,937.43                   | 207,028.00        | 3.5%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 572,372.40                   | 472,458.00        | -17.5%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 14,828,413.63                | 13,867,878.30     | -6.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (884,297.50)                 | (438,792.30)      | -50.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 868,661.01                   | 438,792.30        | -49.5%                |
| 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  |                |                         | 868,661.01                   | 438,792.30        | -49.5%                |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (15,636.49)                  | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 15,636.49                    | 0.00              | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 15,636.49                    | 0.00              | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 15,636.49                    | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.00                         | 0.00              | 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  |                |              | 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         | 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | (3,138,613.99)               |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 14,972.65                    |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 397,333.09                   |                   |                       |
| 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                                      |                |              | (2,726,308.25)               |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 30,942.43                    |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 30,942.43                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | (2,757,250.68)               |                   |                       |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                      |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00                 | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00                 | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00                 | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 6,091,909.53                 | 6,000,061.00         | -1.5%                 |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>6,091,909.53</b>          | <b>6,000,061.00</b>  | <b>-1.5%</b>          |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                      |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00                 | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00                 | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00                 | 0.0%                  |
| State Preschool  | 6105           | 8590         | 5,549,811.00                 | 5,016,912.00         | -9.6%                 |
| All Other State Revenue                                  | All Other      | 8590         | 655,806.98                   | 505,739.00           | -22.9%                |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>6,205,617.98</b>          | <b>5,522,651.00</b>  | <b>-11.0%</b>         |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                      |                       |
| Other Local Revenue                                      |                |              |                              |                      |                       |
| Sales  |                |              |                              |                      |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                 | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00                 | 0.0%                  |
| Interest   |                | 8660         | 8,863.00                     | 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         | 645,528.00                   | 919,282.00           | 42.4%                 |
| 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         | 992,197.62                   | 987,092.00           | -0.5%                 |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,646,588.62</b>          | <b>1,906,374.00</b>  | <b>15.8%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>13,944,116.13</b>         | <b>13,429,086.00</b> | <b>-3.7%</b>          |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                     |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 4,426,498.79                 | 4,243,329.67        | -4.1%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 129,595.71                   | 102,535.08          | -20.9%                |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 486,728.90                   | 461,059.08          | -5.3%                 |
| Other Certificated Salaries                            |                | 1900         | 7,093.40                     | 0.00                | -100.0%               |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>5,049,916.80</b>          | <b>4,806,923.83</b> | <b>-4.8%</b>          |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                     |                       |
| Classified Instructional Salaries                      |                | 2100         | 1,604,056.04                 | 1,265,053.97        | -21.1%                |
| Classified Support Salaries                            |                | 2200         | 599,414.89                   | 611,095.18          | 1.9%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 93,583.63                    | 89,619.00           | -4.2%                 |
| Clerical, Technical and Office Salaries                |                | 2400         | 573,704.03                   | 654,707.12          | 14.1%                 |
| Other Classified Salaries                              |                | 2900         | 42,879.76                    | 0.00                | -100.0%               |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>2,913,638.35</b>          | <b>2,620,475.27</b> | <b>-10.1%</b>         |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS   |                | 3101-3102    | 1,241,762.48                 | 1,142,907.80        | -8.0%                 |
| PERS   |                | 3201-3202    | 470,106.77                   | 557,258.39          | 18.5%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 281,714.71                   | 306,488.24          | 8.8%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 2,525,527.31                 | 2,566,583.18        | 1.6%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 3,714.04                     | 3,795.01            | 2.2%                  |
| Workers' Compensation                                  |                | 3601-3602    | 126,018.36                   | 115,745.35          | -8.2%                 |
| OPEB, Allocated  |                | 3701-3702    | 655,611.36                   | 620,372.94          | -5.4%                 |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00                | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 2,145.07                     | 2,047.60            | -4.5%                 |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>5,306,600.10</b>          | <b>5,315,198.51</b> | <b>0.2%</b>           |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                     |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                         | 0.00                | 0.0%                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00                | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 776,719.52                   | 440,249.69          | -43.3%                |
| Noncapitalized Equipment                               |                | 4400         | 9,229.03                     | 5,545.00            | -39.9%                |
| Food   |                | 4700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>785,948.55</b>            | <b>445,794.69</b>   | <b>-43.3%</b>         |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                      |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00                 | 0.0%                  |
| Travel and Conferences  |                | 5200         | 12,863.80                    | 10,000.00            | -22.3%                |
| Dues and Memberships  |                | 5300         | 200.00                       | 400.00               | 100.0%                |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00                 | 0.0%                  |
| Operations and Housekeeping Services                              |                | 5500         | 12,000.00                    | 12,600.00            | 5.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 22,920.00                    | 14,600.00            | -36.3%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 65,497.22                    | 108,686.00           | 65.9%                 |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 84,490.13                    | 58,442.00            | -30.8%                |
| Communications  |                | 5900         | 1,966.28                     | 2,300.00             | 17.0%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>199,937.43</b>            | <b>207,028.00</b>    | <b>3.5%</b>           |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                      |                       |
| Land  |                | 6100         | 0.00                         | 0.00                 | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                 | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Other Transfers Out   |                |              |                              |                      |                       |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                         | 0.00                 | 0.0%                  |
| Debt Service  |                |              |                              |                      |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                 | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                      |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 572,372.40                   | 472,458.00           | -17.5%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>572,372.40</b>            | <b>472,458.00</b>    | <b>-17.5%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>14,828,413.63</b>         | <b>13,867,878.30</b> | <b>-6.5%</b>          |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| From: General Fund   |                | 8911         | 868,661.01                   | 438,792.30        | -49.5%                |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 868,661.01                   | 438,792.30        | -49.5%                |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                               |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs            |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 868,661.01                   | 438,792.30        | -49.5%                |

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 6,091,909.53                 | 6,000,061.00      | -1.5%                 |
| 3) Other State Revenue   |                | 8300-8599           | 6,205,617.98                 | 5,522,651.00      | -11.0%                |
| 4) Other Local Revenue   |                | 8600-8799           | 1,646,588.62                 | 1,906,374.00      | 15.8%                 |
| 5) TOTAL, REVENUES   |                |                     | 13,944,116.13                | 13,429,086.00     | -3.7%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 10,969,259.69                | 10,159,810.50     | -7.4%                 |
| 2) Instruction - Related Services  | 2000-2999      |                     | 2,578,479.09                 | 2,615,753.80      | 1.4%                  |
| 3) Pupil Services  | 3000-3999      |                     | 341,758.10                   | 209,597.16        | -38.7%                |
| 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      |                     | 572,372.40                   | 472,458.00        | -17.5%                |
| 8) Plant Services  | 8000-8999      |                     | 366,544.35                   | 410,258.84        | 11.9%                 |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 14,828,413.63                | 13,867,878.30     | -6.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (884,297.50)                 | (438,792.30)      | -50.4%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 868,661.01                   | 438,792.30        | -49.5%                |
| 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   |                |                     | 868,661.01                   | 438,792.30        | -49.5%                |

| Description  | Function Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (15,636.49)                  | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                |              |                              |                   |                       |
|  |                | 9791         | 15,636.49                    | 0.00              | -100.0%               |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              |                   |                       |
|  |                |              | 15,636.49                    | 0.00              | -100.0%               |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              |                   |                       |
|  |                |              | 15,636.49                    | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
|  |                |              | 0.00                         | 0.00              | 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         | 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         | 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 24,167,991.00                | 25,000,000.00     | 3.4%                  |
| 3) Other State Revenue  |                | 8300-8599               | 1,500,000.00                 | 1,561,218.00      | 4.1%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 1,280,000.00                 | 3,120,000.00      | 143.8%                |
| 5) TOTAL, REVENUES  |                |                         | 26,947,991.00                | 29,681,218.00     | 10.1%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 7,890,400.79                 | 8,143,153.65      | 3.2%                  |
| 3) Employee Benefits  |                | 3000-3999               | 5,602,554.42                 | 6,023,955.38      | 7.5%                  |
| 4) Books and Supplies   |                | 4000-4999               | 13,032,004.28                | 11,108,242.97     | -14.8%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 589,234.04                   | 310,700.00        | -47.3%                |
| 6) Capital Outlay   |                | 6000-6999               | 4,211,396.40                 | 3,500,000.00      | -16.9%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 702,165.97                   | 595,166.00        | -15.2%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 32,027,755.90                | 29,681,218.00     | -7.3%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (5,079,764.90)               | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |



| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (5,079,764.90)               | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 12,582,506.51                | 7,502,741.61      | -40.4%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 12,582,506.51                | 7,502,741.61      | -40.4%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 12,582,506.51                | 7,502,741.61      | -40.4%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 7,502,741.61                 | 7,502,741.61      | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 2,000.00                     | 0.00              | -100.0%               |
| Stores   |                | 9712         | 1,723,194.90                 | 0.00              | -100.0%               |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 5,553,873.61                 | 7,279,068.51      | 31.1%                 |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 223,673.10                   | 223,673.10        | 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 4,053,587.68                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 442,910.82                   |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 2,000.00                     |                   |                       |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 14,649.97                    |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 1,723,194.90                 |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 6,236,343.37                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 91,705.32                    |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 91,705.32                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 6,144,638.05                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                      |                       |
| Child Nutrition Programs                                 |                | 8220         | 24,167,991.00                | 25,000,000.00        | 3.4%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00                 | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>24,167,991.00</b>         | <b>25,000,000.00</b> | <b>3.4%</b>           |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                      |                       |
| Child Nutrition Programs                                 |                | 8520         | 1,500,000.00                 | 1,555,000.00         | 3.7%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 6,218.00             | New                   |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>1,500,000.00</b>          | <b>1,561,218.00</b>  | <b>4.1%</b>           |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                      |                       |
| Other Local Revenue                                      |                |              |                              |                      |                       |
| Sales  |                |              |                              |                      |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 1,800,000.00         | New                   |
| Food Service Sales                                       |                | 8634         | 1,000,000.00                 | 1,000,000.00         | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00                 | 0.0%                  |
| Interest   |                | 8660         | 65,000.00                    | 120,000.00           | 84.6%                 |
| 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         | 215,000.00                   | 200,000.00           | -7.0%                 |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>1,280,000.00</b>          | <b>3,120,000.00</b>  | <b>143.8%</b>         |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>26,947,991.00</b>         | <b>29,681,218.00</b> | <b>10.1%</b>          |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                      |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00                 | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                      |                       |
| Classified Support Salaries                            |                | 2200         | 6,993,215.20                 | 6,908,500.45         | -1.2%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 625,662.52                   | 856,839.89           | 36.9%                 |
| Clerical, Technical and Office Salaries                |                | 2400         | 271,523.07                   | 377,813.31           | 39.1%                 |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>7,890,400.79</b>          | <b>8,143,153.65</b>  | <b>3.2%</b>           |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                      |                       |
| STRS   |                | 3101-3102    | 16,662.60                    | 21,954.89            | 31.8%                 |
| PERS   |                | 3201-3202    | 1,026,720.51                 | 1,231,597.67         | 20.0%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 541,557.71                   | 568,706.54           | 5.0%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 3,099,486.77                 | 3,271,778.41         | 5.6%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 3,839.41                     | 4,024.64             | 4.8%                  |
| Workers' Compensation                                  |                | 3601-3602    | 126,117.04                   | 126,231.75           | 0.1%                  |
| OPEB, Allocated  |                | 3701-3702    | 785,518.79                   | 786,267.88           | 0.1%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00                 | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 2,651.59                     | 13,393.60            | 405.1%                |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>5,602,554.42</b>          | <b>6,023,955.38</b>  | <b>7.5%</b>           |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                      |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00                 | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 1,195,026.99                 | 1,112,000.00         | -6.9%                 |
| Noncapitalized Equipment                               |                | 4400         | 82,510.50                    | 120,000.00           | 45.4%                 |
| Food   |                | 4700         | 11,754,466.79                | 9,876,242.97         | -16.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>13,032,004.28</b>         | <b>11,108,242.97</b> | <b>-14.8%</b>         |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                      |                       |
| Subagreements for Services  |                | 5100         | 10,000.00                    | 15,000.00            | 50.0%                 |
| Travel and Conferences  |                | 5200         | 19,300.00                    | 15,700.00            | -18.7%                |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00                 | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00                 | 0.0%                  |
| Operations and Housekeeping Services                              |                | 5500         | 1,000.00                     | 0.00                 | -100.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 145,660.00                   | 63,000.00            | -56.7%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 47,112.56                    | 14,000.00            | -70.3%                |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 362,402.97                   | 200,000.00           | -44.8%                |
| Communications  |                | 5900         | 3,758.51                     | 3,000.00             | -20.2%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>589,234.04</b>            | <b>310,700.00</b>    | <b>-47.3%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                      |                       |
| Buildings and Improvements of Buildings                           |                | 6200         | 4,097,917.90                 | 3,400,000.00         | -17.0%                |
| Equipment   |                | 6400         | 113,478.50                   | 100,000.00           | -11.9%                |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>4,211,396.40</b>          | <b>3,500,000.00</b>  | <b>-16.9%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Debt Service  |                |              |                              |                      |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                 | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                      |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 702,165.97                   | 595,166.00           | -15.2%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>702,165.97</b>            | <b>595,166.00</b>    | <b>-15.2%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>32,027,755.90</b>         | <b>29,681,218.00</b> | <b>-7.3%</b>          |

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

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 24,167,991.00                | 25,000,000.00     | 3.4%                  |
| 3) Other State Revenue   |                | 8300-8599           | 1,500,000.00                 | 1,561,218.00      | 4.1%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 1,280,000.00                 | 3,120,000.00      | 143.8%                |
| 5) TOTAL, REVENUES   |                |                     | 26,947,991.00                | 29,681,218.00     | 10.1%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 27,188,667.50                | 25,686,052.00     | -5.5%                 |
| 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      |                     | 702,165.97                   | 595,166.00        | -15.2%                |
| 8) Plant Services  | 8000-8999      |                     | 4,136,922.43                 | 3,400,000.00      | -17.8%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 32,027,755.90                | 29,681,218.00     | -7.3%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (5,079,764.90)               | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (5,079,764.90)               | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 12,582,506.51                | 7,502,741.61      | -40.4%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 12,582,506.51                | 7,502,741.61      | -40.4%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 12,582,506.51                | 7,502,741.61      | -40.4%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 7,502,741.61                 | 7,502,741.61      | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 2,000.00                     | 0.00              | -100.0%               |
| Stores   |                | 9712         | 1,723,194.90                 | 0.00              | -100.0%               |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 5,553,873.61                 | 7,279,068.51      | 31.1%                 |
| 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         | 223,673.10                   | 223,673.10        | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| <b>Resource</b>           | <b>Description</b>   | <b>2019-20<br/>Estimated Actuals</b> | <b>2020-21<br/>Budget</b> |
|---------------------------|--|--------------------------------------|---------------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School I | 2,805,575.49                         | 4,530,770.39              |
| 5320                      | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen     | 2,421,473.65                         | 2,421,473.65              |
| 5330                      | Child Nutrition: Summer Food Service Program Operations        | 326,824.47                           | 326,824.47                |
| Total, Restricted Balance |  | <u>5,553,873.61</u>                  | <u>7,279,068.51</u>       |

## 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 Funds and Capital Project Fund for Blended Components Units.

| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 3,093,586.69                 | 3,082,009.75      | -0.4%                 |
| 5) TOTAL, REVENUES  |                |                         | 3,093,586.69                 | 3,082,009.75      | -0.4%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 643,025.93                   | 665,640.41        | 3.5%                  |
| 3) Employee Benefits  |                | 3000-3999               | 313,779.47                   | 364,911.94        | 16.3%                 |
| 4) Books and Supplies   |                | 4000-4999               | 5,969,582.59                 | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 2,442,799.78                 | 0.00              | -100.0%               |
| 6) Capital Outlay   |                | 6000-6999               | 118,804,105.92               | 27,907,620.73     | -76.5%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 128,173,293.69               | 28,938,173.08     | -77.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (125,079,707.00)             | (25,856,163.33)   | -79.3%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 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  |                |                         | 30,900,000.00                | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (94,179,707.00)              | (25,856,163.33)   | -72.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 95,280,449.19                | 1,100,742.19      | -98.8%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 95,280,449.19                | 1,100,742.19      | -98.8%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 95,280,449.19                | 1,100,742.19      | -98.8%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,100,742.19                 | (24,755,421.14)   | -2349.0%              |
| 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  |                |              | 1,103,815.51                 | 0.00              | -100.0%               |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | (3,073.32)                   | (24,755,421.14)   | 805394.4%             |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 15,256,445.84                |                   |                       |
| 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         | 55,055,572.85                |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 40,557.97                    |                   |                       |
| 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                                      |                |              | 70,352,576.66                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 70,352,576.66                |                   |                       |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                |              |                              |                   |                       |
|  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                |              |                              |                   |                       |
|  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                |              |                              |                   |                       |
|  |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                |              |                              |                   |                       |
|  |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                |              |                              |                   |                       |
|  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                |              |                              |                   |                       |
|  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 1,182,880.86                 | 1,171,303.92      | -1.0%                 |
| Net Increase (Decrease) in the Fair Value of Investments       |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 1,910,705.83                 | 1,910,705.83      | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 3,093,586.69                 | 3,082,009.75      | -0.4%                 |
| <b>TOTAL, REVENUES</b>   |                |              | 3,093,586.69                 | 3,082,009.75      | -0.4%                 |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                                |                |              |                              |                   |                       |
| Classified Support Salaries                               |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 342,231.75                   | 388,928.03        | 13.6%                 |
| Clerical, Technical and Office Salaries                   |                | 2400         | 300,794.18                   | 276,712.38        | -8.0%                 |
| Other Classified Salaries                                 |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                         |                |              | <b>643,025.93</b>            | <b>665,640.41</b> | <b>3.5%</b>           |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 122,695.42                   | 137,546.25        | 12.1%                 |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 48,120.27                    | 49,316.07         | 2.5%                  |
| Health and Welfare Benefits                               |                | 3401-3402    | 101,022.63                   | 132,633.72        | 31.3%                 |
| Unemployment Insurance                                    |                | 3501-3502    | 323.09                       | 328.62            | 1.7%                  |
| Workers' Compensation                                     |                | 3601-3602    | 10,319.26                    | 10,317.37         | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 30,792.52                    | 34,445.00         | 11.9%                 |
| OPEB, Active Employees                                    |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                   |                | 3901-3902    | 506.28                       | 324.91            | -35.8%                |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                           |                |              | <b>313,779.47</b>            | <b>364,911.94</b> | <b>16.3%</b>          |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                              |                   |                       |
| Books and Other Reference Materials                       |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                    |                | 4300         | 5,309,447.40                 | 0.00              | -100.0%               |
| Noncapitalized Equipment                                  |                | 4400         | 660,135.19                   | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                          |                |              | <b>5,969,582.59</b>          | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                              |                   |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                    |                | 5200         | 9,265.00                     | 0.00              | -100.0%               |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                      |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 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<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 2,433,534.78                 | 0.00                 | -100.0%               |
| Communications   |                | 5900         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>2,442,799.78</b>          | <b>0.00</b>          | <b>-100.0%</b>        |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                      |                       |
| Land   |                | 6100         | 0.00                         | 0.00                 | 0.0%                  |
| Land Improvements  |                | 6170         | 11,317,716.63                | 0.00                 | -100.0%               |
| Buildings and Improvements of Buildings  |                | 6200         | 107,037,989.46               | 27,907,620.73        | -73.9%                |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment  |                | 6400         | 448,399.83                   | 0.00                 | -100.0%               |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>118,804,105.92</b>        | <b>27,907,620.73</b> | <b>-76.5%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                      |                       |
| Other Transfers Out  |                |              |                              |                      |                       |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00                 | 0.0%                  |
| Debt Service   |                |              |                              |                      |                       |
| Repayment of State School Building Fund<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00                 | 0.0%                  |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00                 | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>   |                |              | <b>128,173,293.69</b>        | <b>28,938,173.08</b> | <b>-77.4%</b>         |



| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                                |                | 8951         | 30,900,000.00                | 0.00              | -100.0%               |
| Proceeds from Disposal of<br>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<br>Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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%               |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                   |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                     |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e) |                |              | 30,900,000.00                | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 3,093,586.69                 | 3,082,009.75      | -0.4%                 |
| 5) TOTAL, REVENUES   |                |                     | 3,093,586.69                 | 3,082,009.75      | -0.4%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 127,988,184.11               | 28,938,173.08     | -77.4%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 185,109.58                   | 0.00              | -100.0%               |
| 10) TOTAL, EXPENDITURES  |                |                     | 128,173,293.69               | 28,938,173.08     | -77.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (125,079,707.00)             | (25,856,163.33)   | -79.3%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 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   |                |                     | 30,900,000.00                | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (94,179,707.00)              | (25,856,163.33)   | -72.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 95,280,449.19                | 1,100,742.19      | -98.8%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 95,280,449.19                | 1,100,742.19      | -98.8%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 95,280,449.19                | 1,100,742.19      | -98.8%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,100,742.19                 | (24,755,421.14)   | -2349.0%              |
| 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  |                |              | 1,103,815.51                 | 0.00              | -100.0%               |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | (3,073.32)                   | (24,755,421.14)   | 805394.4%             |

| <b>Resource</b>           | <b>Description</b>     | <b>2019-20<br/>Estimated Actuals</b> | <b>2020-21<br/>Budget</b> |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010                      | Other Restricted Local | 1,103,815.51                         | 0.00                      |
| Total, Restricted Balance |                        | <u>1,103,815.51</u>                  | <u>0.00</u>               |

| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 6,114,650.67                 | 6,114,650.67      | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 6,114,650.67                 | 6,114,650.67      | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 82,316.14                    | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 79,336.21                    | 40,000.00         | -49.6%                |
| 6) Capital Outlay   |                | 6000-6999               | 11,291,639.91                | 7,000,000.00      | -38.0%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 15,121,799.26                | 9,735,000.00      | -35.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (9,007,148.59)               | (3,620,349.33)    | -59.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (9,007,148.59)               | (3,620,349.33)    | -59.8%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 16,104,357.19                | 7,097,208.60      | -55.9%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 16,104,357.19                | 7,097,208.60      | -55.9%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 16,104,357.19                | 7,097,208.60      | -55.9%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 7,097,208.60                 | 3,476,859.27      | -51.0%                |
| 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  |                |              | 7,097,208.60                 | 3,476,859.27      | -51.0%                |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 17,506,923.73                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 1,003,318.96                 |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 18,510,242.69                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 18,510,242.69                |                   |                       |



| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                |              |                              |                   |                       |
|  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                |              |                              |                   |                       |
|  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                |              |                              |                   |                       |
|  |                | 8625         | 1,514,338.66                 | 1,514,338.66      | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                |              |                              |                   |                       |
|  |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                |              |                              |                   |                       |
|  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 159,851.00                   | 159,851.00        | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments       |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts<br>Mitigation/Developer Fees                |                |              |                              |                   |                       |
|  |                | 8681         | 4,440,461.01                 | 4,440,461.01      | 0.0%                  |
| Other Local Revenue<br>All Other Local Revenue                 |                |              |                              |                   |                       |
|  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                |              |                              |                   |                       |
|  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 6,114,650.67                 | 6,114,650.67      | 0.0%                  |
| <b>TOTAL, REVENUES</b>   |                |              | 6,114,650.67                 | 6,114,650.67      | 0.0%                  |

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

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                     |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00                | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 0.00                         | 0.00                | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 79,336.21                    | 40,000.00           | -49.6%                |
| Communications  |                | 5900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>79,336.21</b>             | <b>40,000.00</b>    | <b>-49.6%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                     |                       |
| Land  |                | 6100         | 0.00                         | 0.00                | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 11,291,639.91                | 7,000,000.00        | -38.0%                |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00                | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>11,291,639.91</b>         | <b>7,000,000.00</b> | <b>-38.0%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                     |                       |
| Other Transfers Out   |                |              |                              |                     |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00                | 0.0%                  |
| Debt Service  |                |              |                              |                     |                       |
| Debt Service - Interest   |                | 7438         | 1,098,507.00                 | 0.00                | -100.0%               |
| Other Debt Service - Principal  |                | 7439         | 2,570,000.00                 | 2,695,000.00        | 4.9%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>3,668,507.00</b>          | <b>2,695,000.00</b> | <b>-26.5%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>15,121,799.26</b>         | <b>9,735,000.00</b> | <b>-35.6%</b>         |

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

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 6,114,650.67                 | 6,114,650.67      | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 6,114,650.67                 | 6,114,650.67      | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 11,453,292.26                | 7,040,000.00      | -38.5%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 3,668,507.00                 | 2,695,000.00      | -26.5%                |
| 10) TOTAL, EXPENDITURES  |                |                     | 15,121,799.26                | 9,735,000.00      | -35.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (9,007,148.59)               | (3,620,349.33)    | -59.8%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (9,007,148.59)               | (3,620,349.33)    | -59.8%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 16,104,357.19                | 7,097,208.60      | -55.9%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 16,104,357.19                | 7,097,208.60      | -55.9%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 16,104,357.19                | 7,097,208.60      | -55.9%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 7,097,208.60                 | 3,476,859.27      | -51.0%                |
| 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  |                |              | 7,097,208.60                 | 3,476,859.27      | -51.0%                |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>           | <b>Description</b>     | <b>2019-20<br/>Estimated Actuals</b> | <b>2020-21<br/>Budget</b> |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010                      | Other Restricted Local | 7,097,208.60                         | 3,476,859.27              |
| Total, Restricted Balance |                        | <u>7,097,208.60</u>                  | <u>3,476,859.27</u>       |

| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 1,823,598.00                 | 1,823,598.00      | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 1,823,598.00                 | 1,823,598.00      | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 14,260.63                    | 15,500.00         | 8.7%                  |
| 6) Capital Outlay   |                | 6000-6999               | 182,662.60                   | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 1,995,430.23                 | 2,785,834.00      | 39.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (171,832.23)                 | (962,236.00)      | 460.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |



| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (171,832.23)                 | (962,236.00)      | 460.0%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 1,991,387.41                 | 1,819,555.18      | -8.6%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 1,991,387.41                 | 1,819,555.18      | -8.6%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 1,991,387.41                 | 1,819,555.18      | -8.6%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,819,555.18                 | 857,319.18        | -52.9%                |
| 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         | 1,819,555.18                 | 857,319.18        | -52.9%                |
| 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 1,988,322.39                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 1,988,322.39                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 1,988,322.39                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                |              |                              |                   |                       |
|  |                | 8621         | 1,813,798.00                 | 1,813,798.00      | 0.0%                  |
| Other  |                |              |                              |                   |                       |
|  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                |              |                              |                   |                       |
|  |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                |              |                              |                   |                       |
|  |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                |              |                              |                   |                       |
|  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                |              |                              |                   |                       |
|  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 9,800.00                     | 9,800.00          | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments       |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                |              |                              |                   |                       |
|  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                |              |                              |                   |                       |
|  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | 1,823,598.00                 | 1,823,598.00      | 0.0%                  |
| <b>TOTAL, REVENUES</b>   |                |              | 1,823,598.00                 | 1,823,598.00      | 0.0%                  |

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

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 14,260.63                    | 15,500.00         | 8.7%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | 14,260.63                    | 15,500.00         | 8.7%                  |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 182,662.60                   | 0.00              | -100.0%               |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 182,662.60                   | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>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<br>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%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | 1,798,507.00                 | 2,770,334.00      | 54.0%                 |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 1,995,430.23                 | 2,785,834.00      | 39.6%                 |

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

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 1,823,598.00                 | 1,823,598.00      | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 1,823,598.00                 | 1,823,598.00      | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 196,923.23                   | 15,500.00         | -92.1%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 1,798,507.00                 | 2,770,334.00      | 54.0%                 |
| 10) TOTAL, EXPENDITURES  |                |                     | 1,995,430.23                 | 2,785,834.00      | 39.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                              |                   |                       |
|  |                |                     | (171,832.23)                 | (962,236.00)      | 460.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |



| Description  | Function Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (171,832.23)                 | (962,236.00)      | 460.0%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                |              |                              |                   |                       |
|  |                | 9791         | 1,991,387.41                 | 1,819,555.18      | -8.6%                 |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              |                   |                       |
|  |                |              | 1,991,387.41                 | 1,819,555.18      | -8.6%                 |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              |                   |                       |
|  |                |              | 1,991,387.41                 | 1,819,555.18      | -8.6%                 |
| 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         | 1,819,555.18                 | 857,319.18        | -52.9%                |
| 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%                  |

| <b>Resource</b>           | <b>Description</b>     | <b>2019-20<br/>Estimated Actuals</b> | <b>2020-21<br/>Budget</b> |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010                      | Other Restricted Local | 1,819,555.18                         | 857,319.18                |
| Total, Restricted Balance |                        | <u>1,819,555.18</u>                  | <u>857,319.18</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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 330,000.00                   | 330,000.00        | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 44,417,325.00                | 44,417,325.00     | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 44,747,325.00                | 44,747,325.00     | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 49,933,401.00                | 48,556,901.00     | -2.8%                 |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 49,933,401.00                | 48,556,901.00     | -2.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (5,186,076.00)               | (3,809,576.00)    | -26.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 1,331,988.50                 | 0.00              | -100.0%               |
| b) Uses   |                | 7630-7699               | 1,331,988.50                 | 0.00              | -100.0%               |
| 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (5,186,076.00)               | (3,809,576.00)    | -26.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 31,953,446.22                | 26,767,370.22     | -16.2%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 31,953,446.22                | 26,767,370.22     | -16.2%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 31,953,446.22                | 26,767,370.22     | -16.2%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 26,767,370.22                | 22,957,794.22     | -14.2%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 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         | 26,767,370.22                | 22,957,794.22     | -14.2%                |
| 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 47,089,251.41                |                   |                       |
| 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         | 409,182.00                   |                   |                       |
| 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                                      |                |              | 47,498,433.41                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 14,292,919.75                |                   |                       |
| 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         | 309,586.03                   |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 14,602,505.78                |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 32,895,927.63                |                   |                       |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| All Other Federal Revenue   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Voted Indebtedness Levies                           |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                | 8571         | 329,115.00                   | 329,115.00        | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes  |                | 8572         | 885.00                       | 885.00            | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>   |                |              | 330,000.00                   | 330,000.00        | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes<br>Voted Indebtedness Levies |                |              |                              |                   |                       |
| Secured Roll  |                | 8611         | 34,074,893.00                | 34,074,893.00     | 0.0%                  |
| Unsecured Roll  |                | 8612         | 1,439,814.00                 | 1,439,814.00      | 0.0%                  |
| Prior Years' Taxes  |                | 8613         | 2,677,807.00                 | 2,677,807.00      | 0.0%                  |
| Supplemental Taxes  |                | 8614         | 1,281,072.00                 | 1,281,072.00      | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes                   |                | 8629         | 5,569.00                     | 5,569.00          | 0.0%                  |
| Interest  |                | 8660         | 1,247,083.00                 | 1,247,083.00      | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments                      |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue   |                | 8699         | 3,691,087.00                 | 3,691,087.00      | 0.0%                  |
| All Other Transfers In from All Others  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>   |                |              | 44,417,325.00                | 44,417,325.00     | 0.0%                  |
| <b>TOTAL, REVENUES</b>  |                |              | 44,747,325.00                | 44,747,325.00     | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Debt Service  |                |              |                              |                      |                       |
| Bond Redemptions  |                | 7433         | 0.00                         | 0.00                 | 0.0%                  |
| Bond Interest and Other Service<br>Charges                        |                | 7434         | 0.00                         | 0.00                 | 0.0%                  |
| Debt Service - Interest   |                | 7438         | 19,983,401.00                | 19,432,524.00        | -2.8%                 |
| Other Debt Service - Principal                                    |                | 7439         | 29,950,000.00                | 29,124,377.00        | -2.8%                 |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>49,933,401.00</b>         | <b>48,556,901.00</b> | <b>-2.8%</b>          |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>49,933,401.00</b>         | <b>48,556,901.00</b> | <b>-2.8%</b>          |



| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| To: General Fund  |                | 7614         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs                   |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 1,331,988.50                 | 0.00              | -100.0%               |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 1,331,988.50                 | 0.00              | -100.0%               |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs                   |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 1,331,988.50                 | 0.00              | -100.0%               |
| <b>(d) TOTAL, USES</b>  |                |              | 1,331,988.50                 | 0.00              | -100.0%               |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 330,000.00                   | 330,000.00        | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 44,417,325.00                | 44,417,325.00     | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 44,747,325.00                | 44,747,325.00     | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 49,933,401.00                | 48,556,901.00     | -2.8%                 |
| 10) TOTAL, EXPENDITURES  |                |                     | 49,933,401.00                | 48,556,901.00     | -2.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                              |                   |                       |
|  |                |                     | (5,186,076.00)               | (3,809,576.00)    | -26.5%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 1,331,988.50                 | 0.00              | -100.0%               |
| b) Uses  |                | 7630-7699           | 1,331,988.50                 | 0.00              | -100.0%               |
| 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (5,186,076.00)               | (3,809,576.00)    | -26.5%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 31,953,446.22                | 26,767,370.22     | -16.2%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 31,953,446.22                | 26,767,370.22     | -16.2%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 31,953,446.22                | 26,767,370.22     | -16.2%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 26,767,370.22                | 22,957,794.22     | -14.2%                |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 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         | 26,767,370.22                | 22,957,794.22     | -14.2%                |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

## **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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 15,081,576.00                | 15,126,576.00     | 0.3%                  |
| 5) TOTAL, REVENUES  |                |                         | 15,081,576.00                | 15,126,576.00     | 0.3%                  |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 329,945.00                   | 347,422.44        | 5.3%                  |
| 3) Employee Benefits  |                | 3000-3999               | 209,356.70                   | 271,479.62        | 29.7%                 |
| 4) Books and Supplies   |                | 4000-4999               | 60,274.00                    | 54,060.19         | -10.3%                |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 14,622,178.30                | 14,453,613.75     | -1.2%                 |
| 6) Depreciation   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 15,221,754.00                | 15,126,576.00     | -0.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (140,178.00)                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | (140,178.00)                 | 0.00              | -100.0%               |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 12,448,490.12                | 12,308,312.12     | -1.1%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 12,448,490.12                | 12,308,312.12     | -1.1%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 12,448,490.12                | 12,308,312.12     | -1.1%                 |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 12,308,312.12                | 12,308,312.12     | 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         | 12,308,312.12                | 12,308,312.12     | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 10,346,173.74                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 381.09                       |                   |                       |
| 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         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                             |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                             |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets                                     |                |              |                              |                   |                       |
| 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                                   |                |              | 10,596,554.83                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>            |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                   |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                         |                |              | 0.00                         |                   |                       |

| Description                                     | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>I. LIABILITIES</b>                           |                |              |                              |                   |                       |
| 1) Accounts Payable                             |                | 9500         | 446,292.74                   |                   |                       |
| 2) Due to Grantor Governments                   |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                           |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                             |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                        |                |              |                              |                   |                       |
| a) Net Pension Liability                        |                | 9663         | 0.00                         |                   |                       |
| b) Total/Net OPEB Liability                     |                | 9664         | 0.00                         |                   |                       |
| c) Compensated Absences                         |                | 9665         | 0.00                         |                   |                       |
| d) COPs Payable                                 |                | 9666         | 0.00                         |                   |                       |
| e) Capital Leases Payable                       |                | 9667         | 0.00                         |                   |                       |
| f) Lease Revenue Bonds Payable                  |                | 9668         | 0.00                         |                   |                       |
| g) Other General Long-Term Liabilities          |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES                           |                |              | 446,292.74                   |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>         |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                      |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>                          |                |              |                              |                   |                       |
| Net Position, June 30<br>(G10 + H2) - (I7 + J2) |                |              | 10,150,262.09                |                   |                       |



| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| STRS On-Behalf Pension Contributions                     | 7690           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 45,000.00         | New                   |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| In-District Premiums/<br>Contributions                   |                | 8674         | 15,081,576.00                | 15,081,576.00     | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 15,081,576.00                | 15,126,576.00     | 0.3%                  |
| <b>TOTAL, REVENUES</b>                                   |                |              | 15,081,576.00                | 15,126,576.00     | 0.3%                  |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 88,299.00                    | 88,298.28         | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 241,646.00                   | 259,124.16        | 7.2%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | 329,945.00                   | 347,422.44        | 5.3%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 64,146.40                    | 71,344.20         | 11.2%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 24,064.42                    | 25,420.37         | 5.6%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 87,766.32                    | 141,358.44        | 61.1%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 160.12                       | 166.02            | 3.7%                  |
| Workers' Compensation                                  |                | 3601-3602    | 5,294.12                     | 5,385.03          | 1.7%                  |
| OPEB, Allocated  |                | 3701-3702    | 27,590.32                    | 27,468.00         | -0.4%                 |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 335.00                       | 337.56            | 0.8%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 209,356.70                   | 271,479.62        | 29.7%                 |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 56,000.00                    | 49,786.19         | -11.1%                |
| Noncapitalized Equipment                               |                | 4400         | 4,274.00                     | 4,274.00          | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | 60,274.00                    | 54,060.19         | -10.3%                |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                   |                |              |                              |                      |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00                 | 0.0%                  |
| Travel and Conferences   |                | 5200         | 11,000.00                    | 11,000.00            | 0.0%                  |
| Dues and Memberships   |                | 5300         | 2,000.00                     | 2,000.00             | 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 - Interfund                          |                | 5750         | 4,000.00                     | 4,000.00             | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 14,605,178.30                | 14,436,613.75        | -1.2%                 |
| Communications   |                | 5900         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>            |                |              | <b>14,622,178.30</b>         | <b>14,453,613.75</b> | <b>-1.2%</b>          |
| <b>DEPRECIATION</b>  |                |              |                              |                      |                       |
| Depreciation Expense   |                | 6900         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, DEPRECIATION</b>                                     |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>TOTAL, EXPENSES</b>   |                |              | <b>15,221,754.00</b>         | <b>15,126,576.00</b> | <b>-0.6%</b>          |

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

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 15,081,576.00                | 15,126,576.00     | 0.3%                  |
| 5) TOTAL, REVENUES   |                |                     | 15,081,576.00                | 15,126,576.00     | 0.3%                  |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 15,221,754.00                | 15,126,576.00     | -0.6%                 |
| 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<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                     | 15,221,754.00                | 15,126,576.00     | -0.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                              |                   |                       |
|  |                |                     | (140,178.00)                 | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET POSITION (C + D4)</b> |                |              | (140,178.00)                 | 0.00              | -100.0%               |
| <b>F. NET POSITION</b>   |                |              |                              |                   |                       |
| 1) Beginning Net Position                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 12,448,490.12                | 12,308,312.12     | -1.1%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 12,448,490.12                | 12,308,312.12     | -1.1%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 12,448,490.12                | 12,308,312.12     | -1.1%                 |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 12,308,312.12                | 12,308,312.12     | 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         | 12,308,312.12                | 12,308,312.12     | 0.0%                  |

| Description  | 2019-20 Estimated Actuals |            |            | 2020-21 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)  | 38,417.00                 | 38,417.00  | 38,435.85  | 38,435.85         | 38,435.85            | 38,435.85            |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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) | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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)                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 38,417.00                 | 38,417.00  | 38,435.85  | 38,435.85         | 38,435.85            | 38,435.85            |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  | 73.74                     | 73.74      | 73.74      | 73.74             | 73.74                | 73.74                |
| b. Special Education-Special Day Class   | 26.49                     | 26.49      | 26.49      | 26.49             | 26.49                | 26.49                |
| c. Special Education-NPS/LCI   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| d. Special Education Extended Year   | 1.98                      | 1.98       | 1.98       | 1.98              | 1.98                 | 1.98                 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 102.21                    | 102.21     | 102.21     | 102.21            | 102.21               | 102.21               |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 38,519.21                 | 38,519.21  | 38,538.06  | 38,538.06         | 38,538.06            | 38,538.06            |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |

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



| Description   | 2019-20 Estimated Actuals |            |            | 2020-21 Budget    |                      |                      |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|   | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| 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.<br>Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| 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)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| 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  |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>  | 1,733.16                  | 1,733.16   | 1,733.16   | 1,662.47          | 1,662.47             | 1,662.47             |
| <b>6. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| 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)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| 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  |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>  | 1,733.16                  | 1,733.16   | 1,733.16   | 1,662.47          | 1,662.47             | 1,662.47             |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>  | 1,733.16                  | 1,733.16   | 1,733.16   | 1,662.47          | 1,662.47             | 1,662.47             |

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

| Fiscal Year                 | Original Budget Funded ADA<br>(Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA<br>(Form A, Lines A4 and C4) | ADA Variance Level<br>(If Budget is greater than Actuals, else N/A) | Status     |
|-----------------------------|---|---|---|------------|
| Third Prior Year (2017-18)  |   |   |   |            |
| District Regular            | 38,686  | 38,673  |   |            |
| Charter School              |   |   |   |            |
| <b>Total ADA</b>            | <b>38,686</b>   | <b>38,673</b>   | <b>0.0%</b>   | <b>Met</b> |
| Second Prior Year (2018-19) |   |   |   |            |
| District Regular            | 38,558  | 38,570  |   |            |
| Charter School              |   |   |   |            |
| <b>Total ADA</b>            | <b>38,558</b>   | <b>38,570</b>   | <b>N/A</b>  | <b>Met</b> |
| First Prior Year (2019-20)  |   |   |   |            |
| District Regular            | 38,417  | 38,436  |   |            |
| Charter School              |   | 0   |   |            |
| <b>Total ADA</b>            | <b>38,417</b>   | <b>38,436</b>   | <b>N/A</b>  | <b>Met</b> |
| Budget Year (2020-21)       |   |   |   |            |
| District Regular            | 38,436  |   |   |            |
| Charter School              | 0   |   |   |            |
| <b>Total ADA</b>            | <b>38,436</b>   |   |   |            |

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

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

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

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

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

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

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

| Fiscal Year                 | Budget        | Enrollment<br>CBEDS Actual | Enrollment Variance Level<br>(If Budget is greater<br>than Actual, else N/A) | Status     |
|-----------------------------|---------------|----------------------------|--|------------|
| Third Prior Year (2017-18)  |               |                            |  |            |
| District Regular            | 40,940        | 40,852                     |  |            |
| Charter School              |               | 1,837                      |  |            |
| <b>Total Enrollment</b>     | <b>40,940</b> | <b>42,689</b>              | <b>N/A</b>   | <b>Met</b> |
| Second Prior Year (2018-19) |               |                            |  |            |
| District Regular            | 40,610        | 40,660                     |  |            |
| Charter School              |               | 1,846                      |  |            |
| <b>Total Enrollment</b>     | <b>40,610</b> | <b>42,506</b>              | <b>N/A</b>   | <b>Met</b> |
| First Prior Year (2019-20)  |               |                            |  |            |
| District Regular            | 40,235        | 40,411                     |  |            |
| Charter School              |               | 1,823                      |  |            |
| <b>Total Enrollment</b>     | <b>40,235</b> | <b>42,234</b>              | <b>N/A</b>   | <b>Met</b> |
| Budget Year (2020-21)       |               |                            |  |            |
| District Regular            | 40,383        |                            |  |            |
| Charter School              | 1,800         |                            |  |            |
| <b>Total Enrollment</b>     | <b>42,183</b> |                            |  |            |

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

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

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:  
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

| Fiscal Year  | P-2 ADA<br>Estimated/Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS Actual<br>(Criterion 2, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|--|---|--|--|
| Third Prior Year (2017-18)   |   |  |  |
| District Regular   | 38,578  | 40,852   |  |
| Charter School   |   | 1,837  |  |
| <b>Total ADA/Enrollment</b>  | <b>38,578</b>   | <b>42,689</b>  | <b>90.4%</b>                             |
| Second Prior Year (2018-19)  |   |  |  |
| District Regular   | 38,425  | 40,660   |  |
| Charter School   |   | 1,846  |  |
| <b>Total ADA/Enrollment</b>  | <b>38,425</b>   | <b>42,506</b>  | <b>90.4%</b>                             |
| First Prior Year (2019-20)   |   |  |  |
| District Regular   | 38,417  | 40,411   |  |
| Charter School   | 0   | 1,823  |  |
| <b>Total ADA/Enrollment</b>  | <b>38,417</b>   | <b>42,234</b>  | <b>91.0%</b>                             |
| Historical Average Ratio:  |   |  | 90.6%                                    |
| <b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b> |   |  | <b>91.1%</b>                             |

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

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

| Fiscal Year                   | Estimated P-2 ADA<br>Budget<br>(Form A, Lines A4 and C4) | Enrollment<br>Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|--|--|----------------------------|------------|
| Budget Year (2020-21)         |  |  |                            |            |
| District Regular              | 38,436   | 40,383   |                            |            |
| Charter School                | 0  | 1,800  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>38,436</b>  | <b>42,183</b>  | <b>91.1%</b>               | <b>Met</b> |
| 1st Subsequent Year (2021-22) |  |  |                            |            |
| District Regular              | 37,851   | 40,132   |                            |            |
| Charter School                |  | 1,800  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>37,851</b>  | <b>41,932</b>  | <b>90.3%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2022-23) |  |  |                            |            |
| District Regular              | 37,688   | 39,959   |                            |            |
| Charter School                |  | 1,800  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>37,688</b>  | <b>41,759</b>  | <b>90.3%</b>               | <b>Met</b> |

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

|   | Prior Year<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| <b>Step 1 - Change in Population</b>  |                         |                          |                                  |                                  |
| a. ADA (Funded)<br>(Form A, lines A6 and C4)  | 38,538.06               | 38,538.06                | 38,087.56                        | 37,850.83                        |
| b. Prior Year ADA (Funded)  |                         | 38,538.06                | 38,538.06                        | 38,087.56                        |
| c. Difference (Step 1a minus Step 1b)   |                         | 0.00                     | (450.50)                         | (236.73)                         |
| d. Percent Change Due to Population<br>(Step 1c divided by Step 1b)                     |                         | 0.00%                    | -1.17%                           | -0.62%                           |
| <b>Step 2 - Change in Funding Level</b>   |                         |                          |                                  |                                  |
| a. Prior Year LCFF Funding  |                         | 411,255,024.00           | 379,071,065.00                   | 378,590,692.00                   |
| b1. COLA percentage   |                         | 3.26%                    | 0.00%                            | 0.00%                            |
| b2. COLA amount (proxy for purposes of this criterion)                                  |                         | 13,406,913.78            | 0.00                             | 0.00                             |
| c. Percent Change Due to Funding Level<br>(Step 2b2 divided by Step 2a)                 |                         | 3.26%                    | 0.00%                            | 0.00%                            |
| <b>Step 3 - Total Change in Population and Funding Level<br/>(Step 1d plus Step 2c)</b> |                         | 3.26%                    | -1.17%                           | -0.62%                           |
| <b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>                                   |                         | <b>2.26% to 4.26%</b>    | <b>-2.17% to -1.17%</b>          | <b>-1.62% to .38%</b>            |

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

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

**Basic Aid District Projected LCFF Revenue**

|   | Prior Year<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes<br>(Form 01, Objects 8021 - 8089)                      | 106,105,729.75          | 106,105,729.00           | 106,105,729.00                   | 106,105,729.00                   |
| Percent Change from Previous Year   |                         | N/A                      | N/A                              | N/A                              |
| <b>Basic Aid Standard<br/>(percent change from<br/>previous year, plus/minus 1%):</b> |                         | N/A                      | N/A                              | N/A                              |

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

|  | Prior Year<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) | 424,176,756.75          | 392,013,639.17           | 378,590,692.00                   | 376,294,525.00                   |
| District's Projected Change in LCFF Revenue:             |                         | -7.58%                   | -3.42%                           | -0.61%                           |
| <b>LCFF Revenue Standard:</b>                            |                         | <b>2.26% to 4.26%</b>    | <b>-2.17% to -1.17%</b>          | <b>-1.62% to .38%</b>            |
| <b>Status:</b>   |                         | Not Met                  | Not Met                          | Met                              |

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

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

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

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

FCMAT's LCFF calculator is used for projecting LCFF revenue. The calculator includes a Base Grant Proration Factor of -7.92% in 2020-21. In 2021-22 a Base Grant Proration Factor of -12.18% and -14.95% in 2022-23

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                 | Estimated/Unaudited Actuals - Unrestricted<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)               | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2017-18)  | 294,168,749.06  | 331,295,974.24                                     | 88.8%  |
| Second Prior Year (2018-19) | 312,764,027.68  | 340,095,947.55                                     | 92.0%  |
| First Prior Year (2019-20)  | 310,207,878.43  | 334,385,021.71                                     | 92.8%  |
|                             | Historical Average Ratio:   |  | 91.2%  |

|  | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4):   | 2.0%                     | 2.0%                             | 2.0%                             |
| <b>District's Salaries and Benefits Standard<br/>(historical average ratio, plus/minus the greater<br/>of 3% or the district's reserve standard percentage):</b> | <b>88.2% to 94.2%</b>    | <b>88.2% to 94.2%</b>            | <b>88.2% to 94.2%</b>            |

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

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

| Fiscal Year                   | Budget - Unrestricted<br>(Resources 0000-1999)                                   |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
|                               | Salaries and Benefits<br>(Form 01, Objects 1000-3999)<br>(Form MYP, Lines B1-B3) | Total Expenditures<br>(Form 01, Objects 1000-7499)<br>(Form MYP, Lines B1-B8, B10) |  |        |
| Budget Year (2020-21)         | 325,238,619.63   | 367,975,065.03   | 88.4%  | Met    |
| 1st Subsequent Year (2021-22) | 335,926,011.16   | 373,880,636.16   | 89.8%  | Met    |
| 2nd Subsequent Year (2022-23) | 348,777,465.16   | 381,732,090.16   | 91.4%  | Met    |

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

|  | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                             | 3.26%                    | -1.17%                           | -0.62%                           |
| <b>2. District's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-6.74% to 13.26%</b>  | <b>-11.17% to 8.83%</b>          | <b>-10.62% to 9.38%</b>          |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | -1.74% to 8.26%          | -6.17% to 3.83%                  | -5.62% to 4.38%                  |

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

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

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

| Object Range / Fiscal Year  | Amount        | Percent Change<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|---|---------------|--------------------------------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |               |                                      |  |
| First Prior Year (2019-20)  | 66,720,950.89 |                                      |  |
| Budget Year (2020-21)   | 77,111,921.35 | 15.57%                               | Yes                                    |
| 1st Subsequent Year (2021-22)   | 44,841,411.00 | -41.85%                              | Yes                                    |
| 2nd Subsequent Year (2022-23)   | 44,841,411.00 | 0.00%                                | No                                     |

**Explanation:**  
(required if Yes)

2020-21 receiving 1x CARES funds, 2021-22 no longer receiving SIG funds, removed 1x CARES

|   |               |        |     |
|---|---------------|--------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b> |               |        |     |
| First Prior Year (2019-20)  | 75,072,262.07 |        |     |
| Budget Year (2020-21)   | 68,193,054.18 | -9.16% | Yes |
| 1st Subsequent Year (2021-22)   | 68,235,900.00 | 0.06%  | No  |
| 2nd Subsequent Year (2022-23)   | 68,543,773.00 | 0.45%  | No  |

**Explanation:**  
(required if Yes)

2020-21 1x Special Ed funds and 1x SB117 funds

|   |               |         |     |
|---|---------------|---------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b> |               |         |     |
| First Prior Year (2019-20)  | 11,196,974.94 |         |     |
| Budget Year (2020-21)   | 7,260,315.40  | -35.16% | Yes |
| 1st Subsequent Year (2021-22)   | 7,260,316.00  | 0.00%   | No  |
| 2nd Subsequent Year (2022-23)   | 7,260,316.00  | 0.00%   | No  |

**Explanation:**  
(required if Yes)

1x donations

|  |               |         |     |
|--|---------------|---------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b> |               |         |     |
| First Prior Year (2019-20)   | 22,592,316.29 |         |     |
| Budget Year (2020-21)  | 45,965,174.24 | 103.45% | Yes |
| 1st Subsequent Year (2021-22)  | 40,889,419.00 | -11.04% | Yes |
| 2nd Subsequent Year (2022-23)  | 30,689,419.40 | -24.95% | Yes |

**Explanation:**  
(required if Yes)

2020-21 includes 1x textbook adoption, 1x IT equipment, CARES fund expenditures. 2021-22 removed 1x textbook adoption, IT equipment, includes 1x 5M textbook adoption, and remainder of CARES fund expenditures. 2022-23 does not have CARES fund expenditures or 1x expenditures



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

|                               |               |        |    |
|-------------------------------|---------------|--------|----|
| First Prior Year (2019-20)    | 80,499,890.06 |        |    |
| Budget Year (2020-21)         | 84,131,400.19 | 4.51%  | No |
| 1st Subsequent Year (2021-22) | 79,631,523.50 | -5.35% | No |
| 2nd Subsequent Year (2022-23) | 79,816,011.60 | 0.23%  | No |

**Explanation:**  
(required if Yes)

2022-23 removed 1x CARES expenses

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year  | Amount         | Percent Change Over Previous Year | Status  |
|---|----------------|-----------------------------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>                     |                |                                   |         |
| First Prior Year (2019-20)  | 152,990,187.90 |                                   |         |
| Budget Year (2020-21)   | 152,565,290.93 | -0.28%                            | Met     |
| 1st Subsequent Year (2021-22)   | 120,337,627.00 | -21.12%                           | Not Met |
| 2nd Subsequent Year (2022-23)   | 120,645,500.00 | 0.26%                             | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b> |                |                                   |         |
| First Prior Year (2019-20)  | 103,092,206.35 |                                   |         |
| Budget Year (2020-21)   | 130,096,574.43 | 26.19%                            | Not Met |
| 1st Subsequent Year (2021-22)   | 120,520,942.50 | -7.36%                            | Met     |
| 2nd Subsequent Year (2022-23)   | 110,505,431.00 | -8.31%                            | Met     |

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

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

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

**Explanation:**  
Federal Revenue  
(linked from 6B  
if NOT met)

2020-21 receiving 1x CARES funds, 2021-22 no longer receiving SIG funds, removed 1x CARES

**Explanation:**  
Other State Revenue  
(linked from 6B  
if NOT met)

2020-21 1x Special Ed funds and 1x SB117 funds

**Explanation:**  
Other Local Revenue  
(linked from 6B  
if NOT met)

1x donations

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

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

2020-21 includes 1x textbook adoption, 1x IT equipment, CARES fund expenditures. 2021-22 removed 1x textbook adoption, IT equipment, includes 1x 5M textbook adoption, and remainder of CARES fund expenditures. 2022-23 does not have CARES fund expenditures or 1x expenditures

**Explanation:**  
**Services and Other Exps**  
(linked from 6B  
if NOT met)

2022-23 removed 1x CARES expenses

**7. CRITERION: Facilities Maintenance**

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

|  |                |   |   |         |
|--|----------------|---|---|---------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 605,055,871.95 |   |   |         |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  | 0.00           | 3% Required<br>Minimum Contribution<br>(Line 2c times 3%) | Budgeted Contribution <sup>1</sup><br>to the Ongoing and Major<br>Maintenance Account | Status  |
| c. Net Budgeted Expenditures and Other Financing Uses                          | 605,055,871.95 | 18,151,676.16   | 17,765,074.00   | Not Met |

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

District does not expend full allocation of Federal funds and anticipates carryover. 3% RRM contribution of expenditures will be met.

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

|   | Third Prior Year<br>(2017-18) | Second Prior Year<br>(2018-19) | First Prior Year<br>(2019-20) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999)   |                               |                                |                               |
| a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)   | 0.00                          | 0.00                           | 0.00                          |
| b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 20,013,133.00                 | 52,751,481.90                  | 0.00                          |
| c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 0.00                          | 0.00                           | 63,474,201.08                 |
| d. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | 0.00                          | 0.00                           | 0.00                          |
| e. Available Reserves (Lines 1a through 1d)   | 20,013,133.00                 | 52,751,481.90                  | 63,474,201.08                 |
| 2. Expenditures and Other Financing Uses  |                               |                                |                               |
| a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)   | 517,220,337.34                | 553,447,279.73                 | 572,829,138.86                |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)              |                               |                                | 0.00                          |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 517,220,337.34                | 553,447,279.73                 | 572,829,138.86                |
| 3. District's Available Reserve Percentage<br>(Line 1e divided by Line 2c)  | 3.9%                          | 9.5%                           | 11.1%                         |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(Line 3 times 1/3):</b>   | <b>1.3%</b>                   | <b>3.2%</b>                    | <b>3.7%</b>                   |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|--|--|---|---|---------|
| Third Prior Year (2017-18)               | (12,862,883.41)  | 332,544,000.40  | 3.9%  | Not Met |
| Second Prior Year (2018-19)              | 857,200.25   | 341,815,396.76  | N/A   | Met     |
| First Prior Year (2019-20)               | 2,669,430.32   | 336,979,557.13  | N/A   | Met     |
| Budget Year (2020-21) (Information only) | (75,373,163.18)  | 369,010,692.24  |   |         |

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

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

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

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

District School Board and Superintendent are working with the Sacramento County Office of Education, Fiscal Advisor, labor partners and community to eliminate the structural deficit

**9. CRITERION: Fund Balance**

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

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

<sup>1</sup> Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year                              | Unrestricted General Fund Beginning Balance <sup>2</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
|  | Original Budget  | Estimated/Unaudited Actuals |  |        |
| Third Prior Year (2017-18)               | 70,999,739.85  | 73,139,517.95               | N/A  | Met    |
| Second Prior Year (2018-19)              | 60,276,634.54  | 60,276,634.54               | 0.0%   | Met    |
| First Prior Year (2019-20)               | 61,133,834.79  | 61,133,834.79               | 0.0%   | Met    |
| Budget Year (2020-21) (Information only) | 63,803,265.11  |                             |  |        |

<sup>2</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

|   | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 38,436                   | 37,851                           | 37,688                           |
| <b>District's Reserve Standard Percentage Level:</b>  | <b>2%</b>                | <b>2%</b>                        | <b>2%</b>                        |

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

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

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

|   | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 605,055,871.95           | 599,932,986.37                   | 610,168,686.37                   |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00                     | 0.00                             | 0.00                             |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 605,055,871.95           | 599,932,986.37                   | 610,168,686.37                   |
| 4. Reserve Standard Percentage Level  | 2%                       | 2%                               | 2%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 12,101,117.44            | 11,998,659.73                    | 12,203,373.73                    |
| 6. Reserve Standard - by Amount<br>(\$71,000 for districts with 0 to 1,000 ADA, else 0)             | 0.00                     | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>12,101,117.44</b>     | <b>11,998,659.73</b>             | <b>12,203,373.73</b>             |

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

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

| Reserve Amounts<br>(Unrestricted resources 0000-1999 except Line 4):   | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                     | 0.00                             | 0.00                             |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 0.00                     | 0.00                             | 0.00                             |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | (12,114,898.07)          | (108,703,077.24)                 | (217,515,250.41)                 |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                     | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                     | 0.00                             | 0.00                             |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00                     | 0.00                             | 0.00                             |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                     | 0.00                             | 0.00                             |
| 8. District's Budgeted Reserve Amount<br>(Lines C1 thru C7)  | (12,114,898.07)          | (108,703,077.24)                 | (217,515,250.41)                 |
| 9. District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | -2.00%                   | -18.12%                          | -35.65%                          |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>  | <b>12,101,117.44</b>     | <b>11,998,659.73</b>             | <b>12,203,373.73</b>             |
| Status:  | Not Met                  | Not Met                          | Not Met                          |

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

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

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

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

Negotiated bargaining agreements exceed projected revenue. The District is in negotiations with all labor partners to reduce health benefit costs. COVID pandemic also reduced LCFF funding

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

No

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

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

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

Yes

1b. If Yes, identify the expenditures:

1x textbook adoption

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year   | Projection       | Amount of Change | Percent Change | Status  |
|---|------------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                  |                  |                |         |
| First Prior Year (2019-20)  | (93,420,037.00)  |                  |                |         |
| Budget Year (2020-21)   | (100,866,561.21) | 7,446,524.21     | 8.0%           | Met     |
| 1st Subsequent Year (2021-22)   | (115,738,479.00) | 14,871,917.79    | 14.7%          | Not Met |
| 2nd Subsequent Year (2022-23)   | (117,814,852.00) | 2,076,373.00     | 1.8%           | Met     |
| <b>1b. Transfers In, General Fund *</b>   |                  |                  |                |         |
| First Prior Year (2019-20)  | 2,191,263.00     |                  |                |         |
| Budget Year (2020-21)   | 2,639,394.20     | 448,131.20       | 20.5%          | Not Met |
| 1st Subsequent Year (2021-22)   | 2,639,394.20     | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2022-23)   | 2,639,394.20     | 0.00             | 0.0%           | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |                  |                  |                |         |
| First Prior Year (2019-20)  | 2,594,535.42     |                  |                |         |
| Budget Year (2020-21)   | 1,035,627.21     | (1,558,908.21)   | -60.1%         | Not Met |
| 1st Subsequent Year (2021-22)   | 1,035,627.21     | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2022-23)   | 1,035,627.21     | 0.00             | 0.0%           | Met     |

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:** (required if NOT met)  
Increasing cost to support students with disabilities and increase to restricted routine repair and maintenance (3% required)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:** (required if NOT met)  
Increase in charter fee revenue



1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

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

Decrease in support to Adult Ed parent participation program and Child Development

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

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

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |                                   | Principal Balance as of July 1, 2020 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------------|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures)       |                                      |
| Capital Leases                |                      |                                      |                                   |                                      |
| Certificates of Participation |                      |                                      |                                   |                                      |
| General Obligation Bonds      | 29                   | BIRF/Fund 51                         | Buildings objects 7438, 7439      | 465,127,966                          |
| Supp Early Retirement Program |                      |                                      |                                   |                                      |
| State School Building Loans   |                      |                                      |                                   |                                      |
| Compensated Absences          |                      | Funds 01,09,11,12,13,21,67,68        | Vacation earned objects 1000-3999 | 5,514,232                            |

Other Long-term Commitments (do not include OPEB):

|                     |    |   |                         |             |
|---------------------|----|---|-------------------------|-------------|
| Lease Revenue Bonds | 20 | Fund 25 Developer Fees/ Funds 49 Mello Roos | Building, obj 7438,7439 | 60,550,000  |
|                     |    |   |                         |             |
|                     |    |   |                         |             |
|                     |    |   |                         |             |
| <b>TOTAL:</b>       |    |   |                         | 531,192,198 |

| Type of Commitment (continued)                                       | Prior Year (2019-20)   | Budget Year (2020-21)  | 1st Subsequent Year (2021-22) | 2nd Subsequent Year (2022-23) |
|--|------------------------|------------------------|-------------------------------|-------------------------------|
|  | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I)        | Annual Payment (P & I)        |
| Capital Leases   | 2,820                  | 0                      | 0                             | 0                             |
| Certificates of Participation  |                        |                        |                               |                               |
| General Obligation Bonds   | 50,076,532             | 48,556,901             | 48,538,591                    | 36,410,336                    |
| Supp Early Retirement Program  |                        |                        |                               |                               |
| State School Building Loans  |                        |                        |                               |                               |
| Compensated Absences   |                        |                        |                               |                               |
| Other Long-term Commitments (continued):                             |                        |                        |                               |                               |
| Lease Revenue Bonds  | 5,567,014              | 5,465,334              | 5,462,404                     | 5,467,974                     |
|  |                        |                        |                               |                               |
|  |                        |                        |                               |                               |
|  |                        |                        |                               |                               |
| Total Annual Payments:   | 55,646,366             | 54,022,235             | 54,000,995                    | 41,878,310                    |
| <b>Has total annual payment increased over prior year (2019-20)?</b> |                        | <b>No</b>              | <b>No</b>                     | <b>No</b>                     |

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

2. For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The District provides post employment health care benefits for certain retiree groups depending on hire/retirement dates. The majority of the certificated retirees health plans are paid 100% by the District. Classified and Management groups have varying medical retirement benefits based on hire date, with limited District contributions for employees hired after 1996. Employees in positions eligible to earn post-retirement health care benefits all contribute a monthly amount towards their future benefits. The amount is either fixed or a percentage of salary based on the employees bargaining unit

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

|  | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
|  | 0                   | 0                 |

4. OPEB Liabilities

|  |                |
|--|----------------|
| a. Total OPEB liability  | 598,983,650.00 |
| b. OPEB plan(s) fiduciary net position (if applicable)                                     | 72,777,938.00  |
| c. Total/Net OPEB liability (Line 4a minus Line 4b)  | 526,205,712.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation?     | Actuarial      |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | October 2019   |

5. OPEB Contributions

|  | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method     | 29,997,546.00            | 29,997,546.00                    | 29,997,546.00                    |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 24,438,127.77            | 24,438,127.77                    | 24,438,127.77                    |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  | 18,155,146.00            | 19,336,041.00                    | 20,482,313.00                    |
| d. Number of retirees receiving OPEB benefits  | 3,069                    | 3,069                            | 3,069                            |

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

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

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

|     |
|-----|
| Yes |
|-----|

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

The District has established a self-insurance fund to account for employee vision, dental and worker compensation benefits. The plans are self-insured through a pool and we contract with a third party administrator for benefits processing. The District belongs to a Joint Powers Authority (JPA) that helps manage the workers compensation claims to maintain lower costs.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

|               |
|---------------|
| 11,900,371.00 |
| 11,900,371.00 |

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

|  | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 11,900,371.00            | 11,900,371.00                    | 11,900,371.00                    |
| b. Amount contributed (funded) for self-insurance programs     | 11,900,371.00            | 11,900,371.00                    | 11,900,371.00                    |

**S8. Status of Labor Agreements**

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

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

|  | Prior Year (2nd Interim)<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 2,219.0                               | 2,212.0                  | 2,206.0                          | 2,206.0                          |

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

1. Are salary and benefit negotiations settled for the budget year?

|    |
|----|
| No |
|----|

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

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

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

|  |
|--|
| 2018-19 Collective bargaining agreement ended June 30 2019 |
|--|

Negotiations Settled

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

|  |
|--|
|  |
|--|

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

|  |
|--|
|  |
|--|

If Yes, date of Superintendent and CBO certification:

|  |
|--|
|  |
|--|

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

|  |
|--|
|  |
|--|

If Yes, date of budget revision board adoption:

|  |
|--|
|  |
|--|

4. Period covered by the agreement:

Begin Date: 

|  |
|--|
|  |
|--|

End Date: 

|  |
|--|
|  |
|--|

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**One Year Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year  
or

|  |
|--|
|  |
|--|

**Multiyear Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year  
(may enter text, such as "Reopener")

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

|  |
|--|
|  |
|--|

**Negotiations Not Settled**

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

|           |
|-----------|
| 2,473,725 |
|-----------|

7. Amount included for any tentative salary schedule increases

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| 0                        | 0                                | 0                                |

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 69,461,155               | 72,564,611                       | 73,763,147                       |
| 100.0%                   | 100.0%                           | 100.0%                           |

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

Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

|  |
|--|
|  |
|--|

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

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 2,890,646                | 2,936,896                        | 2,973,707                        |

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

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| Yes                      | Yes                              | Yes                              |

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

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

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |
|  |

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

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

|   | Prior Year (2nd Interim)<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 1,286.4                               | 1,286.4                  | 1,286.4                          | 1,286.4                          |

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

1. Are salary and benefit negotiations settled for the budget year?

|    |
|----|
| No |
|----|

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

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

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

|  |
|--|
|  |
|--|

Negotiations Settled

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

|  |
|--|
|  |
|--|

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

|  |
|--|
|  |
|--|

If Yes, date of Superintendent and CBO certification:

|  |
|--|
|  |
|--|

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

|  |
|--|
|  |
|--|

If Yes, date of budget revision board adoption:

|  |
|--|
|  |
|--|

4. Period covered by the agreement:

Begin Date:

|  |
|--|
|  |
|--|

End Date:

|  |
|--|
|  |
|--|

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**One Year Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year

|  |
|--|
|  |
|--|

or

**Multiyear Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year (may enter text, such as "Reopener")

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

|  |
|--|
|  |
|--|

Negotiations Not Settled

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

|         |
|---------|
| 596,298 |
|---------|

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

7. Amount included for any tentative salary schedule increases

|   |   |   |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|



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

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 33,282,144               | 34,779,688                       | 35,389,378                       |
|                          |                                  |                                  |

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

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 319,768                  | 322,006                          | 332,624                          |
|                          |                                  |                                  |

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

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| Yes                      | Yes                              | Yes                              |

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

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

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---

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---

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

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

|  | Prior Year (2nd Interim)<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 258.9                                 | 258.9                    | 258.9                            | 258.9                            |

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

1. Are salary and benefit negotiations settled for the budget year?

|    |
|----|
| No |
|----|

If Yes, complete question 2.

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

|  |
|--|
|  |
|--|

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

**Negotiations Settled**

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

**Negotiations Not Settled**

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

|         |
|---------|
| 351,481 |
|---------|

4. Amount included for any tentative salary schedule increases

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

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

|   | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| Total cost of H&W benefits  | 4,953,264                | 5,176,658                        | 5,262,160                        |
| Percent of H&W cost paid by employer                              |                          |                                  |                                  |
| Percent projected change in H&W cost over prior year              |                          |                                  |                                  |

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

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

|  | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| Cost of step and column adjustments                            | 179,438                  | 180,515                          | 186,467                          |
| Percent change in step & column over prior year                |                          |                                  |                                  |

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

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

|  | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| Total cost of other benefits                                 | 71,400                   | 71,400                           | 71,400                           |
| Percent change in cost of other benefits over prior year     |                          |                                  |                                  |

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

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

2. Adoption date of the LCAP or an update to the LCAP.

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

A1- Cash flow attached A8- Fiscal Crisis Management and Assistance Team Fiscal Health Analysis and State Audit  
Rose Ramos 09/2019 A9- New Chief Business Official

**End of School District Budget Criteria and Standards Review**

| 2020-21<br>APRIL, MAY, & JUNE DEFERRAL<br>STATE AID & SE |  | Object    | Beginning<br>Balance | July                      | Aug                       | Sept                      | Oct                     | Nov                     | Dec                     | Jan                     | Feb                     |                          |
|--|--|-----------|----------------------|---------------------------|---------------------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| A. BEGINNING CASH  |  | 9110      |                      | \$ 30,205,953.65          | \$ 26,680,518.61          | \$ 8,809,815.81           | \$ 16,515,030.93        | \$ (5,898,291.98)       | \$ (17,641,766.45)      | \$ (19,366,275.74)      | \$ 17,000,961.44        |                          |
| B. RECEIPTS  |  |           |                      |                           |                           |                           |                         |                         |                         |                         |                         |                          |
| LCF Revenue Sources                                      |  |           |                      |                           |                           |                           |                         |                         |                         |                         |                         |                          |
| Principal Apportionment                                  |  | 8010-8019 |                      | \$ 11,855,685.46          | \$ 11,855,685.46          | \$ 33,538,784.08          | \$ 21,340,233.83        | \$ 21,340,233.83        | \$ 33,538,784.08        | \$ 21,340,233.83        | \$ 21,340,233.83        |                          |
| Property Taxes   |  | 8020-8079 |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ 1,060,918.10         | \$ -                    | \$ 61,533,249.80        | \$ -                    |                          |
| Miscellaneous Funds                                      |  | 8080-8099 |                      | \$ -                      | \$ -                      | \$ -                      | \$ (4,007,883.05)       | \$ -                    | \$ -                    | \$ (1,939,298.25)       | \$ -                    |                          |
| Federal Revenues   |  | 8100-8299 |                      | \$ 7,190.04               | \$ 49,975.09              | \$ 67,950.18              | \$ 8,311,218.02         | \$ 23,367.61            | \$ 6,823,043.20         | \$ 105,165.12           | \$ 215,048.21           |                          |
| Other State Revenues                                     |  | 8300-8599 |                      | \$ 1,981,663.63           | \$ 1,158,378.03           | \$ 4,573,486.86           | \$ 2,071,717.30         | \$ 8,937,146.24         | \$ 3,722,372.20         | \$ 2,210,422.79         | \$ 2,643,205.16         |                          |
| Other Local Revenues                                     |  | 8600-8799 |                      | \$ 1,168,221.74           | \$ 73,573.19              | \$ 72,864.25              | \$ 340,263.45           | \$ 340,012.32           | \$ 72,414.45            | \$ 447,297.99           | \$ 377,867.35           |                          |
| Interfund Transfers In                                   |  | 8910-8929 |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ 1,557,242.58         | \$ -                    |                          |
| All Other Financing Sources                              |  | 8930-8979 |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| Undefined Objects  |  |           |                      |                           |                           |                           |                         |                         |                         |                         |                         |                          |
| <b>TOTAL RECEIPTS</b>                                    |  |           |                      | <b>\$ 15,012,760.87</b>   | <b>\$ 13,137,611.77</b>   | <b>\$ 38,253,085.37</b>   | <b>\$ 28,055,549.55</b> | <b>\$ 31,701,678.10</b> | <b>\$ 44,156,613.93</b> | <b>\$ 85,254,313.86</b> | <b>\$ 24,576,354.55</b> |                          |
| C. DISBURSEMENTS   |  |           |                      |                           |                           |                           |                         |                         |                         |                         |                         |                          |
| Certificated Salaries                                    |  | 1000-1999 |                      | \$ 1,957,522.82           | \$ 4,528,635.84           | \$ 20,100,615.83          | \$ 20,733,995.07        | \$ 21,553,688.28        | \$ 21,048,016.73        | \$ 21,005,593.31        | \$ 21,574,897.36        |                          |
| Classified Salaries                                      |  | 2000-2999 |                      | \$ 2,639,348.12           | \$ 3,993,979.77           | \$ 5,135,695.38           | \$ 5,326,762.08         | \$ 5,544,110.96         | \$ 5,394,816.29         | \$ 5,294,249.88         | \$ 5,190,863.99         |                          |
| Employee Benefits  |  | 3000-3999 |                      | \$ 2,663,526.65           | \$ 4,042,447.34           | \$ 15,412,044.55          | \$ 15,360,239.99        | \$ 15,401,703.26        | \$ 16,229,229.72        | \$ 15,556,292.32        | \$ 16,543,013.21        |                          |
| Books and Supplies                                       |  | 4000-4999 |                      | \$ 475,493.39             | \$ 2,822,431.42           | \$ 1,965,693.48           | \$ 1,569,181.33         | \$ 1,605,797.64         | \$ 1,276,093.29         | \$ 1,300,332.08         | \$ 1,196,800.58         |                          |
| COVID Expenses   |  | 4000-5999 |                      | \$ 4,940,555.79           | \$ 984,541.29             | \$ 984,541.29             | \$ 984,541.29           | \$ 984,541.29           | \$ 984,541.29           | \$ 984,541.29           | \$ 984,541.29           |                          |
| Services   |  | 5000-5999 |                      | \$ 861,910.21             | \$ 2,880,171.62           | \$ 4,592,495.63           | \$ 7,893,141.21         | \$ 6,062,398.84         | \$ 7,441,099.09         | \$ 5,773,338.34         | \$ 7,299,555.19         |                          |
| Capital Outlay   |  | 6000-6599 |                      | \$ 5,293.68               | \$ 317,496.62             | \$ 170,921.66             | \$ 245,346.09           | \$ 135,307.24           | \$ 36,419.84            | \$ 56,107.29            | \$ 51,929.58            |                          |
| Other Outgo  |  | 7000-7499 |                      | \$ 26,593.85              | \$ (636,213.66)           | \$ (33,840.38)            | \$ 198,447.98           | \$ (181.58)             | \$ 21,416.42            | \$ (340,656.97)         | \$ (693,625.18)         |                          |
| Interfund Transfers Out                                  |  | 7600-7629 |                      | \$ 23,630.55              | \$ 22,193.45              | \$ 1,335.42               | \$ 27,662.41            | \$ 1,168.81             | \$ 64,786.70            | \$ 107,247.19           | \$ 60,081.75            |                          |
| All Other Financing Uses                                 |  | 7630-7699 |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| <b>TOTAL DISBURSEMENTS</b>                               |  |           |                      | <b>\$ 13,593,875.06</b>   | <b>\$ 18,955,683.69</b>   | <b>\$ 48,329,502.86</b>   | <b>\$ 52,339,317.45</b> | <b>\$ 51,288,534.74</b> | <b>\$ 52,496,419.37</b> | <b>\$ 49,737,044.73</b> | <b>\$ 52,208,057.77</b> |                          |
| D. BALANCE SHEET ITEMS                                   |  |           |                      |                           |                           |                           |                         |                         |                         |                         |                         |                          |
| Assets and Deferred Outflows                             |  |           |                      |                           |                           |                           |                         |                         |                         |                         |                         |                          |
| Cash Not In Treasury                                     |  | 9111-9199 |                      | \$ 117,077.89             | \$ 25,928.39              | \$ 4,646.96               | \$ 6,782.29             | \$ 5,107.38             | \$ 7,216.99             | \$ 7,143.46             | \$ 6,096.25             | \$ 9,898.08              |
| Accounts Receivable                                      |  | 9200-9299 |                      | \$ 86,271,648.28          | \$ 25,726,691.92          | \$ 992,402.40             | \$ 18,186,848.00        | \$ 1,865,978.19         | \$ 7,837,601.09         | \$ 6,644,392.07         | \$ 862,303.96           | \$ 3,438,133.92          |
| Due From Other Funds                                     |  | 9310      |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| Stores   |  | 9320      |                      | \$ 104,064.03             | \$ 44,067.85              | \$ 1,440.27               | \$ 5,962.51             | \$ (2,367.65)           | \$ 1,822.80             | \$ -                    | \$ 244.81               | \$ -                     |
| Prepaid Expenditures                                     |  | 9330      |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| Other Current Assets                                     |  | 9340      |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| Deferred Outflows of Resources                           |  | 9490      |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| Undefined Objects  |  |           |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| <b>SUBTOTAL ASSETS</b>                                   |  |           |                      | <b>\$ 86,492,790.20</b>   | <b>\$ 25,796,688.16</b>   | <b>\$ 998,489.63</b>      | <b>\$ 18,199,592.80</b> | <b>\$ 1,868,717.92</b>  | <b>\$ 7,846,640.88</b>  | <b>\$ 6,651,535.53</b>  | <b>\$ 868,645.02</b>    | <b>\$ 3,448,032.00</b>   |
| Liabilities and Deferred Inflows                         |  |           |                      |                           |                           |                           |                         |                         |                         |                         |                         |                          |
| Accounts Payable   |  | 9500-9599 |                      | \$ (52,895,478.85)        | \$ (30,741,009.01)        | \$ (13,051,120.51)        | \$ (417,960.19)         | \$ 1,727.07             | \$ (3,258.70)           | \$ (36,239.39)          | \$ (18,676.97)          | \$ (1,676,426.97)        |
| Due To Other Funds                                       |  | 9610      |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| Current Loans  |  | 9640      |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| Unearned Revenues  |  | 9650      |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| Deferred Inflows of Resources                            |  | 9690      |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| Undefined Objects  |  |           |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| <b>SUBTOTAL LIABILITIES</b>                              |  |           |                      | <b>\$ (52,895,478.85)</b> | <b>\$ (30,741,009.01)</b> | <b>\$ (13,051,120.51)</b> | <b>\$ (417,960.19)</b>  | <b>\$ 1,727.07</b>      | <b>\$ (3,258.70)</b>    | <b>\$ (36,239.39)</b>   | <b>\$ (18,676.97)</b>   | <b>\$ (1,676,426.97)</b> |
| Nonoperating   |  |           |                      |                           |                           |                           |                         |                         |                         |                         |                         |                          |
| Suspense Clearing  |  | 9910      |                      | \$ -                      | \$ -                      | \$ -                      | \$ -                    | \$ -                    | \$ -                    | \$ -                    | \$ -                    |                          |
| <b>TOTAL BALANCE SHEET ITEMS</b>                         |  |           |                      | <b>\$ 33,597,311.35</b>   | <b>\$ (4,944,320.85)</b>  | <b>\$ (12,052,630.88)</b> | <b>\$ 17,781,632.61</b> | <b>\$ 1,870,444.99</b>  | <b>\$ 7,843,382.18</b>  | <b>\$ 6,615,296.14</b>  | <b>\$ 849,968.05</b>    | <b>\$ 1,771,605.03</b>   |
| E. NET INCREASE/DECREASE B - C + D                       |  |           |                      |                           |                           |                           |                         |                         |                         |                         |                         |                          |
|  |  |           |                      | \$ (3,525,435.04)         | \$ (17,870,702.80)        | \$ 7,705,215.12           | \$ (22,413,322.92)      | \$ (11,743,474.46)      | \$ (1,724,509.30)       | \$ 36,367,237.18        | \$ (25,860,098.19)      |                          |
| F. ENDING CASH (A + E)                                   |  |           |                      | \$ 26,680,518.61          | \$ 8,809,815.81           | \$ 16,515,030.93          | \$ (5,898,291.98)       | \$ (17,641,766.45)      | \$ (19,366,275.74)      | \$ 17,000,961.44        | \$ (8,859,136.75)       |                          |
| G. Ending Cash, Plus Cash<br>Accruals and Adjustments    |  |           |                      | \$ 63,803,265.00          |                           |                           |                         |                         |                         |                         |                         |                          |
| MYP Ending Fund Balance                                  |  |           |                      | \$ 63,803,265.00          |                           |                           |                         |                         |                         |                         |                         |                          |
| Variance   |  |           |                      | \$ -                      |                           |                           |                         |                         |                         |                         |                         |                          |

| 2020-21<br>APRIL, MAY, & JUNE DEFERRAL<br>STATE AID & SE |  | Object    | Mar                      | Apr                      | May                      | June                     | Accrual                  | Adjustments             | Total                     | Budget                   |
|--|--|-----------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------------|---------------------------|--------------------------|
| A. BEGINNING CASH  |  | 9110      | \$ (8,859,136.75)        | \$ (9,416,240.83)        | \$ (40,116,047.30)       | \$ (92,816,308.81)       |                          |                         | \$ -                      | \$ -                     |
| B. RECEIPTS  |  |           |                          |                          |                          |                          |                          |                         |                           |                          |
| LCF Revenue Sources                                      |  |           |                          |                          |                          |                          |                          |                         |                           |                          |
| Principal Apportionment                                  |  | 8010-8019 | \$ 33,538,784.08         | \$ -                     | \$ -                     | \$ 12,198,550.00         | \$ 64,020,701.69         | \$ -                    | \$ 285,907,910.17         | \$ 285,907,910.17        |
| Property Taxes   |  | 8020-8079 | \$ -                     | \$ 11,670,099.10         | \$ -                     | \$ 31,827,543.00         | \$ -                     | \$ -                    | \$ 106,091,810.00         | \$ 106,091,810.00        |
| Miscellaneous Funds                                      |  | 8080-8099 | \$ (801,958.09)          | \$ -                     | \$ (1,292,865.50)        | \$ (653,111.66)          | \$ (2,456,444.45)        | \$ -                    | \$ (11,151,561.00)        | \$ (11,151,561.00)       |
| Federal Revenues   |  | 8100-8299 | \$ 7,632,820.84          | \$ 8,293,045.37          | \$ 181,308.97            | \$ 17,300,927.13         | \$ 28,100,861.57         | \$ -                    | \$ 77,111,921.35          | \$ 77,111,921.35         |
| Other State Revenues                                     |  | 8300-8599 | \$ 5,386,583.02          | \$ -                     | \$ 299,483.50            | \$ 1,971,613.87          | \$ 13,112,953.58         | \$ 20,124,028.00        | \$ 68,193,054.18          | \$ 68,193,054.18         |
| Other Local Revenues                                     |  | 8600-8799 | \$ 606,140.65            | \$ 735,303.76            | \$ 862,708.57            | \$ 984,586.87            | \$ 1,179,060.81          | \$ -                    | \$ 7,260,315.40           | \$ 7,260,315.40          |
| Interfund Transfers In                                   |  | 8910-8929 | \$ 923,787.97            | \$ -                     | \$ -                     | \$ 158,363.65            | \$ 0.00                  | \$ -                    | \$ 2,639,394.20           | \$ 2,639,394.20          |
| All Other Financing Sources                              |  | 8930-8979 | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                    | \$ -                      | \$ -                     |
| Undefined Objects  |  |           |                          |                          |                          |                          |                          |                         |                           |                          |
| <b>TOTAL RECEIPTS</b>                                    |  |           | <b>\$ 47,286,158.47</b>  | <b>\$ 20,698,448.23</b>  | <b>\$ 50,635.54</b>      | <b>\$ 63,788,472.86</b>  | <b>\$ 103,957,133.20</b> | <b>\$ 20,124,028.00</b> | <b>\$ 536,052,844.30</b>  | <b>\$ 536,052,844.30</b> |
| C. DISBURSEMENTS   |  |           |                          |                          |                          |                          |                          |                         |                           |                          |
| Certificated Salaries                                    |  | 1000-1999 | \$ 22,150,431.48         | \$ 21,201,321.46         | \$ 21,268,105.48         | \$ 22,238,865.70         | \$ 3,604,825.09          |                         | \$ 222,966,514.45         | \$ 222,966,514.45        |
| Classified Salaries                                      |  | 2000-2999 | \$ 5,408,354.10          | \$ 5,419,997.57          | \$ 5,811,857.41          | \$ 5,637,368.23          | \$ 726,282.39            |                         | \$ 61,523,686.17          | \$ 61,523,686.17         |
| Employee Benefits  |  | 3000-3999 | \$ 16,881,525.11         | \$ 16,919,815.10         | \$ 15,726,310.14         | \$ 16,086,783.06         | \$ 2,158,997.83          | \$ 20,124,028.00        | \$ 189,105,956.28         | \$ 189,105,956.28        |
| Books and Supplies                                       |  | 4000-4999 | \$ 1,233,497.95          | \$ 1,383,803.97          | \$ 2,256,040.92          | \$ 4,474,643.64          | \$ 8,634,854.31          |                         | \$ 30,194,664.00          | \$ 30,194,664.00         |
| COVID Expenses   |  | 4000-5999 | \$ 984,541.29            | \$ 984,541.29            | \$ 984,541.29            | \$ 984,541.29            | \$ 0.02                  | \$ -                    | \$ 15,770,510.00          | \$ 15,770,510.00         |
| Services   |  | 5000-5999 | \$ 6,485,813.47          | \$ 7,619,390.91          | \$ 8,032,549.71          | \$ 8,842,555.63          | \$ 10,346,980.34         |                         | \$ 84,131,400.19          | \$ 84,131,400.19         |
| Capital Outlay   |  | 6000-6599 | \$ 90,008.25             | \$ 54,661.38             | \$ 46,022.46             | \$ 88,122.73             | \$ 155,421.18            |                         | \$ 1,453,058.00           | \$ 1,453,058.00          |
| Other Outgo  |  | 7000-7499 | \$ (18,293.93)           | \$ (20,571.87)           | \$ (45,305.44)           | \$ (112,465.43)          | \$ 529,152.19            |                         | \$ (1,125,544.00)         | \$ (1,125,544.00)        |
| Interfund Transfers Out                                  |  | 7600-7629 | \$ 139,092.82            | \$ 19,534.43             | \$ 47,814.41             | \$ 436,127.18            | \$ 84,952.09             |                         | \$ 1,035,627.21           | \$ 1,035,627.21          |
| All Other Financing Uses                                 |  | 7630-7699 | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |                         | \$ -                      | \$ -                     |
| <b>TOTAL DISBURSEMENTS</b>                               |  |           | <b>\$ 53,354,970.54</b>  | <b>\$ 53,582,494.24</b>  | <b>\$ 54,127,936.38</b>  | <b>\$ 58,676,542.03</b>  | <b>\$ 26,241,465.43</b>  | <b>\$ 20,124,028.00</b> | <b>\$ 605,055,872.30</b>  | <b>\$ 605,055,872.30</b> |
| D. BALANCE SHEET ITEMS                                   |  |           |                          |                          |                          |                          |                          |                         |                           |                          |
| Assets and Deferred Outflows                             |  |           |                          |                          |                          |                          |                          |                         |                           |                          |
| Cash Not In Treasury                                     |  | 9111-9199 | \$ 5,035.07              | \$ 5,294.09              | \$ 20,565.79             | \$ 13,363.13             | \$ 0.01                  |                         | \$ 117,077.89             |                          |
| Accounts Receivable                                      |  | 9200-9299 | \$ 7,191,559.34          | \$ 3,855,428.92          | \$ 3,438,133.84          | \$ 4,508,055.86          | \$ 1,724,118.77          |                         | \$ 86,271,648.28          |                          |
| Due From Other Funds                                     |  | 9310      | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |                         | \$ -                      |                          |
| Stores   |  | 9320      | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ 52,893.44             |                         | \$ 104,064.03             |                          |
| Prepaid Expenditures                                     |  | 9330      | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |                         | \$ -                      |                          |
| Other Current Assets                                     |  | 9340      | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |                         | \$ -                      |                          |
| Deferred Outflows of Resources                           |  | 9490      | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |                         | \$ -                      |                          |
| Undefined Objects  |  |           | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |                         | \$ -                      |                          |
| <b>SUBTOTAL ASSETS</b>                                   |  |           | <b>\$ 7,196,594.41</b>   | <b>\$ 3,860,723.01</b>   | <b>\$ 3,458,699.63</b>   | <b>\$ 4,521,418.99</b>   | <b>\$ 1,777,012.22</b>   | <b>\$ -</b>             | <b>\$ 86,492,790.20</b>   |                          |
| Liabilities and Deferred Inflows                         |  |           |                          |                          |                          |                          |                          |                         |                           |                          |
| Accounts Payable   |  | 9500-9599 | \$ (1,684,886.42)        | \$ (1,676,483.47)        | \$ (2,081,660.29)        | \$ (1,509,483.98)        | \$ (0.02)                |                         | \$ (52,895,478.85)        |                          |
| Due To Other Funds                                       |  | 9610      |                          |                          |                          |                          | \$ -                     |                         | \$ -                      |                          |
| Current Loans  |  | 9640      |                          |                          |                          |                          | \$ -                     |                         | \$ -                      |                          |
| Unearned Revenues  |  | 9650      |                          |                          |                          |                          | \$ -                     |                         | \$ -                      |                          |
| Deferred Inflows of Resources                            |  | 9690      |                          |                          |                          | \$ -                     | \$ -                     |                         | \$ -                      |                          |
| Undefined Objects  |  |           |                          |                          |                          | \$ -                     | \$ -                     |                         | \$ -                      |                          |
| <b>SUBTOTAL LIABILITIES</b>                              |  |           | <b>\$ (1,684,886.42)</b> | <b>\$ (1,676,483.47)</b> | <b>\$ (2,081,660.29)</b> | <b>\$ (1,509,483.98)</b> | <b>\$ (0.02)</b>         | <b>\$ -</b>             | <b>\$ (52,895,478.85)</b> |                          |
| Nonoperating   |  |           |                          |                          |                          |                          |                          |                         |                           |                          |
| Suspense Clearing  |  | 9910      | \$ -                     | \$ -                     | \$ -                     | \$ -                     | \$ -                     |                         | \$ -                      |                          |
| <b>TOTAL BALANCE SHEET ITEMS</b>                         |  |           | <b>\$ 5,511,707.99</b>   | <b>\$ 2,184,239.54</b>   | <b>\$ 1,377,039.34</b>   | <b>\$ 3,011,935.01</b>   | <b>\$ 1,777,012.20</b>   | <b>\$ -</b>             | <b>\$ 33,597,311.35</b>   | <b>\$ -</b>              |
| E. NET INCREASE/DECREASE B - C + D                       |  |           | \$ (557,104.08)          | \$ (30,699,806.47)       | \$ (52,700,261.50)       | \$ 8,123,865.84          | \$ 79,492,679.97         | \$ -                    | \$ (35,405,716.65)        | \$ (69,003,028.00)       |
| F. ENDING CASH (A + E)                                   |  |           | \$ (9,416,240.83)        | \$ (40,116,047.30)       | \$ (92,816,308.81)       | \$ (84,692,442.97)       |                          |                         |                           |                          |
| G. Ending Cash, Plus Cash<br>Accruals and Adjustments    |  |           |                          |                          |                          |                          |                          |                         | \$ (5,199,763.00)         |                          |
| MYP Ending Fund Balance                                  |  |           |                          |                          |                          |                          |                          |                         | \$ (5,199,763.00)         |                          |
| Variance   |  |           |                          |                          |                          |                          |                          |                         | \$ 0.00                   |                          |

| 2021-22<br>NO DEFERRALS                               | Object    | Beginning<br>Balance      | July                      | Aug                       | Sept                      | Oct                       | Nov                       | Dec                       | Jan                       | Feb                       |
|---|-----------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| A. BEGINNING CASH                                     | 9110      |                           | \$ (84,692,442.97)        | \$ (69,277,181.62)        | \$ (56,601,366.36)        | \$ (34,369,880.49)        | \$ (60,156,290.41)        | \$ (77,439,885.41)        | \$ (80,720,591.31)        | \$ (37,779,392.47)        |
| B. RECEIPTS   |           |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| LCF Revenue Sources                                   |           |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| Principal Apportionment                               | 8010-8019 |                           | \$ 11,920,521.50          | \$ 11,920,521.50          | \$ 33,655,488.95          | \$ 21,456,938.70          | \$ 21,456,938.70          | \$ 33,655,488.95          | \$ 21,456,938.70          | \$ 21,456,938.70          |
| Property Taxes  | 8020-8079 |                           | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ 1,326,147.63           | \$ 60,472,331.70          | \$ -                      |
| Miscellaneous Funds                                   | 8080-8099 |                           | \$ -                      | \$ -                      | \$ -                      | \$ (2,197,871.35)         | \$ (1,292,865.50)         | \$ -                      | \$ (2,068,584.80)         | \$ -                      |
| Federal Revenues                                      | 8100-8299 |                           | \$ 4,207.26               | \$ 114,681.60             | \$ 10,287.99              | \$ 126,508.27             | \$ 2,166,436.18           | \$ 4,955,054.89           | \$ 1,468,724.57           | \$ 277,100.25             |
| Other State Revenues                                  | 8300-8599 |                           | \$ 2,077,666.55           | \$ 1,551,974.55           | \$ 2,737,203.30           | \$ 2,821,037.82           | \$ 4,930,919.93           | \$ 2,320,431.39           | \$ 9,462,210.77           | \$ 2,320,431.39           |
| Other Local Revenues                                  | 8600-8799 |                           | \$ 1,232,048.37           | \$ 91,846.16              | \$ 15,686.18              | \$ 492,835.09             | \$ 107,062.34             | \$ 471,331.88             | \$ 884,344.63             | \$ 246,740.42             |
| Interfund Transfers In                                | 8910-8929 |                           | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| All Other Financing Sources                           | 8930-8979 |                           | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Undefined Objects                                     |           |                           | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| <b>TOTAL RECEIPTS</b>                                 |           |                           | <b>\$ 15,234,443.68</b>   | <b>\$ 13,679,023.81</b>   | <b>\$ 36,418,666.42</b>   | <b>\$ 22,699,448.53</b>   | <b>\$ 27,368,491.65</b>   | <b>\$ 42,728,454.74</b>   | <b>\$ 91,675,965.57</b>   | <b>\$ 24,301,210.76</b>   |
| C. DISBURSEMENTS                                      |           |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| Certificated Salaries                                 | 1000-1999 |                           | \$ 1,934,067.78           | \$ 4,474,373.71           | \$ 19,859,770.19          | \$ 20,485,560.28          | \$ 21,295,431.92          | \$ 20,795,819.33          | \$ 20,753,904.23          | \$ 21,316,386.88          |
| Classified Salaries                                   | 2000-2999 |                           | \$ 2,635,938.74           | \$ 3,988,820.55           | \$ 5,129,061.35           | \$ 5,319,881.24           | \$ 5,536,949.36           | \$ 5,387,847.54           | \$ 5,287,411.04           | \$ 5,184,158.69           |
| Employee Benefits                                     | 3000-3999 |                           | \$ 2,790,706.70           | \$ 4,235,469.12           | \$ 16,147,950.31          | \$ 16,093,672.14          | \$ 16,137,115.24          | \$ 17,004,155.04          | \$ 16,299,085.73          | \$ 17,332,921.30          |
| Books and Supplies                                    | 4000-4999 |                           | \$ 643,910.08             | \$ 3,822,118.40           | \$ 2,661,929.41           | \$ 2,124,975.23           | \$ 2,174,560.79           | \$ 1,728,077.29           | \$ 1,760,901.31           | \$ 1,620,699.62           |
| Services  | 5000-5999 |                           | \$ 815,809.83             | \$ 2,726,121.90           | \$ 4,346,860.04           | \$ 7,470,966.31           | \$ 5,738,143.57           | \$ 7,043,102.24           | \$ 5,464,543.84           | \$ 6,909,129.00           |
| Capital Outlay  | 6000-6599 |                           | \$ 5,293.68               | \$ 317,496.62             | \$ 170,921.66             | \$ 245,346.09             | \$ 135,307.24             | \$ 36,419.84              | \$ 56,107.29              | \$ 51,929.58              |
| Other Outgo   | 7000-7499 |                           | \$ 47,028.63              | \$ (1,125,081.93)         | \$ (59,843.42)            | \$ 350,935.94             | \$ (321.11)               | \$ 37,872.86              | \$ (602,418.69)           | \$ (1,226,608.60)         |
| Interfund Transfers Out                               | 7600-7629 |                           | \$ 23,630.55              | \$ 22,193.45              | \$ 1,335.42               | \$ 27,662.41              | \$ 1,168.81               | \$ 64,786.70              | \$ 107,247.19             | \$ 60,081.75              |
| All Other Financing Uses                              | 7630-7699 |                           | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| <b>TOTAL DISBURSEMENTS</b>                            |           |                           | <b>\$ 8,896,385.99</b>    | <b>\$ 18,461,511.82</b>   | <b>\$ 48,257,984.96</b>   | <b>\$ 52,118,999.64</b>   | <b>\$ 51,018,355.82</b>   | <b>\$ 52,098,080.84</b>   | <b>\$ 49,126,781.94</b>   | <b>\$ 51,248,698.22</b>   |
| D. BALANCE SHEET ITEMS                                |           |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| <u>Assets and Deferred Outflows</u>                   |           |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| Cash Not In Treasury                                  | 9111-9199 | \$ 0.01                   | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Accounts Receivable                                   | 9200-9299 | \$ 105,681,251.97         | \$ 24,305,430.21          | \$ 23,932,236.64          | \$ 34,275,124.00          | \$ 3,633,487.82           | \$ 6,366,959.32           | \$ 6,106,898.57           | \$ 401,156.43             | \$ -                      |
| Due From Other Funds                                  | 9310      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Stores  | 9320      | \$ 52,893.44              | \$ 22,398.71              | \$ 732.05                 | \$ 3,030.61               | \$ (1,203.43)             | \$ 926.49                 | \$ -                      | \$ 124.43                 | \$ -                      |
| Prepaid Expenditures                                  | 9330      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Other Current Assets                                  | 9340      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Deferred Outflows of Resources                        | 9490      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Undefined Objects                                     |           | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| <b>SUBTOTAL ASSETS</b>                                |           | <b>\$ 105,734,145.42</b>  | <b>\$ 24,327,828.92</b>   | <b>\$ 23,932,968.69</b>   | <b>\$ 34,278,154.61</b>   | <b>\$ 3,632,284.39</b>    | <b>\$ 6,367,885.81</b>    | <b>\$ 6,106,898.57</b>    | <b>\$ 401,280.86</b>      | <b>\$ -</b>               |
| <u>Liabilities and Deferred Inflows</u>               |           |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| Accounts Payable                                      | 9500-9599 | \$ (26,241,465.45)        | \$ (15,250,625.26)        | \$ (6,474,665.42)         | \$ (207,350.20)           | \$ 856.80                 | \$ (1,616.64)             | \$ (17,978.37)            | \$ (9,265.65)             | \$ (831,676.00)           |
| Due To Other Funds                                    | 9610      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Current Loans   | 9640      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Unearned Revenues                                     | 9650      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Deferred Inflows of Resources                         | 9690      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| Undefined Objects                                     |           | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| <b>SUBTOTAL LIABILITIES</b>                           |           | <b>\$ (26,241,465.45)</b> | <b>\$ (15,250,625.26)</b> | <b>\$ (6,474,665.42)</b>  | <b>\$ (207,350.20)</b>    | <b>\$ 856.80</b>          | <b>\$ (1,616.64)</b>      | <b>\$ (17,978.37)</b>     | <b>\$ (9,265.65)</b>      | <b>\$ (831,676.00)</b>    |
| Nonoperating  |           |                           |                           |                           |                           |                           |                           |                           |                           |                           |
| Suspense Clearing                                     | 9910      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                      |
| <b>TOTAL BALANCE SHEET ITEMS</b>                      |           | <b>\$ 79,492,679.97</b>   | <b>\$ 9,077,203.66</b>    | <b>\$ 17,458,303.27</b>   | <b>\$ 34,070,804.41</b>   | <b>\$ 3,633,141.19</b>    | <b>\$ 6,366,269.17</b>    | <b>\$ 6,088,920.20</b>    | <b>\$ 392,015.21</b>      | <b>\$ (831,676.00)</b>    |
| <b>E. NET INCREASE/DECREASE B - C + D</b>             |           |                           | <b>\$ 15,415,261.35</b>   | <b>\$ 12,675,815.26</b>   | <b>\$ 22,231,485.87</b>   | <b>\$ (25,786,409.92)</b> | <b>\$ (17,283,595.00)</b> | <b>\$ (3,280,705.90)</b>  | <b>\$ 42,941,198.84</b>   | <b>\$ (27,779,163.46)</b> |
| <b>F. ENDING CASH (A + E)</b>                         |           |                           | <b>\$ (69,277,181.62)</b> | <b>\$ (56,601,366.36)</b> | <b>\$ (34,369,880.49)</b> | <b>\$ (60,156,290.41)</b> | <b>\$ (77,439,885.41)</b> | <b>\$ (80,720,591.31)</b> | <b>\$ (37,779,392.47)</b> | <b>\$ (65,558,555.93)</b> |
| G. Ending Cash, Plus Cash<br>Accruals and Adjustments |           | \$ (5,199,763.00)         |                           |                           |                           |                           |                           |                           |                           |                           |
| MYP Ending Fund Balance                               |           | \$ (5,199,763.00)         |                           |                           |                           |                           |                           |                           |                           |                           |
| Variance  |           | \$ 0.00                   |                           |                           |                           |                           |                           |                           |                           |                           |

| 2021-22<br>NO DEFERRALS                               | Object    | Mar                       | Apr                       | May                       | June                      | Accrual                  | Adjustments             | Total                     | Budget                    |
|---|-----------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------|-------------------------|---------------------------|---------------------------|
| A. BEGINNING CASH                                     | 9110      | \$ (65,558,555.93)        | \$ (73,542,632.04)        | \$ (90,865,655.49)        | \$ (97,881,592.01)        |                          |                         |                           |                           |
| <b>B. RECEIPTS</b>                                    |           |                           |                           |                           |                           |                          |                         |                           |                           |
| LCF Revenue Sources                                   |           |                           |                           |                           |                           |                          |                         |                           |                           |
| Principal Apportionment                               | 8010-8019 | \$ 33,600,360.07          | \$ 21,456,938.70          | \$ 21,456,938.70          | \$ 33,710,617.83          | \$ (0.00)                | \$ -                    | \$ 287,204,631.00         | \$ 287,204,631.00         |
| Property Taxes  | 8020-8079 | \$ -                      | \$ 11,670,099.10          | \$ 24,401,116.30          | \$ 7,426,426.70           | \$ 795,688.57            | \$ -                    | \$ 106,091,810.00         | \$ 106,091,810.00         |
| Miscellaneous Funds                                   | 8080-8099 | \$ (1,810,011.70)         | \$ -                      | \$ (1,292,865.50)         | \$ (2,585,731.00)         | \$ (1,680,725.15)        | \$ -                    | \$ (12,928,655.00)        | \$ (12,928,655.00)        |
| Federal Revenues                                      | 8100-8299 | \$ 4,642,949.26           | \$ 480,806.46             | \$ 181,308.97             | \$ 14,737,866.47          | \$ 15,675,479.48         | \$ -                    | \$ 44,841,411.65          | \$ 44,841,411.65          |
| Other State Revenues                                  | 8300-8599 | \$ 4,617,691.02           | \$ 2,357,647.75           | \$ 2,552,795.08           | \$ 6,214,811.98           | \$ 4,147,050.61          | \$ 20,124,028.00        | \$ 68,235,900.14          | \$ 68,235,900.14          |
| Other Local Revenues                                  | 8600-8799 | \$ 345,138.74             | \$ 691,019.39             | \$ 684,077.97             | \$ 833,016.83             | \$ 1,165,167.40          | \$ -                    | \$ 7,260,315.40           | \$ 7,260,315.40           |
| Interfund Transfers In                                | 8910-8929 | \$ 923,787.97             | \$ -                      | \$ -                      | \$ 1,715,606.23           | \$ -                     | \$ -                    | \$ 2,639,394.20           | \$ 2,639,394.20           |
| All Other Financing Sources                           | 8930-8979 | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                     | \$ -                    | \$ -                      | \$ -                      |
| Undefined Objects                                     |           |                           |                           |                           |                           |                          |                         |                           |                           |
| <b>TOTAL RECEIPTS</b>                                 |           | <b>\$ 42,319,915.36</b>   | <b>\$ 36,656,511.40</b>   | <b>\$ 47,983,371.52</b>   | <b>\$ 62,052,615.04</b>   | <b>\$ 20,102,660.91</b>  | <b>\$ 20,124,028.00</b> | <b>\$ 503,344,807.39</b>  | <b>\$ 503,344,807.39</b>  |
| <b>C. DISBURSEMENTS</b>                               |           |                           |                           |                           |                           |                          |                         |                           |                           |
| Certificated Salaries                                 | 1000-1999 | \$ 21,885,024.94          | \$ 20,947,287.16          | \$ 21,013,270.98          | \$ 21,972,399.56          | \$ 3,561,632.04          |                         | \$ 220,294,929.00         | \$ 220,294,929.00         |
| Classified Salaries                                   | 2000-2999 | \$ 5,401,367.86           | \$ 5,412,996.29           | \$ 5,804,349.95           | \$ 5,630,086.17           | \$ 725,344.22            |                         | \$ 61,444,213.00          | \$ 61,444,213.00          |
| Employee Benefits                                     | 3000-3999 | \$ 17,687,596.72          | \$ 17,727,715.01          | \$ 16,477,221.69          | \$ 16,854,906.74          | \$ 2,262,087.26          | \$ 20,124,028.00        | \$ 197,174,631.00         | \$ 197,174,631.00         |
| Books and Supplies                                    | 4000-4999 | \$ 1,670,394.95           | \$ 1,873,938.40           | \$ 3,055,116.05           | \$ 6,059,533.52           | \$ 11,693,263.95         |                         | \$ 40,889,419.00          | \$ 40,889,419.00          |
| Services  | 5000-5999 | \$ 6,138,911.31           | \$ 7,211,857.89           | \$ 7,602,918.36           | \$ 8,369,600.06           | \$ 9,793,558.65          |                         | \$ 79,631,523.00          | \$ 79,631,523.00          |
| Capital Outlay  | 6000-6599 | \$ 90,008.25              | \$ 54,661.38              | \$ 46,022.46              | \$ 88,122.73              | \$ 155,421.18            |                         | \$ 1,453,058.00           | \$ 1,453,058.00           |
| Other Outgo   | 7000-7499 | \$ (32,351.04)            | \$ (36,379.35)            | \$ (80,118.25)            | \$ (198,884.16)           | \$ 935,754.12            |                         | \$ (1,990,415.00)         | \$ (1,990,415.00)         |
| Interfund Transfers Out                               | 7600-7629 | \$ 139,092.82             | \$ 19,534.43              | \$ 47,814.41              | \$ 436,127.18             | \$ 84,952.09             |                         | \$ 1,035,627.21           | \$ 1,035,627.21           |
| All Other Financing Uses                              | 7630-7699 | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      | \$ -                      |
| <b>TOTAL DISBURSEMENTS</b>                            |           | <b>\$ 52,980,045.81</b>   | <b>\$ 53,211,611.21</b>   | <b>\$ 53,966,595.65</b>   | <b>\$ 59,211,891.80</b>   | <b>\$ 29,212,013.51</b>  | <b>\$ 20,124,028.00</b> | <b>\$ 599,932,985.21</b>  | <b>\$ 599,932,985.21</b>  |
| <b>D. BALANCE SHEET ITEMS</b>                         |           |                           |                           |                           |                           |                          |                         |                           |                           |
| <u>Assets and Deferred Outflows</u>                   |           |                           |                           |                           |                           |                          |                         |                           |                           |
| Cash Not In Treasury                                  | 9111-9199 | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ 0.01                  |                         | \$ 0.01                   |                           |
| Accounts Receivable                                   | 9200-9299 | \$ 3,511,927.08           | \$ 63,780.39              | \$ -                      | \$ 659,302.14             | \$ 2,424,949.37          |                         | \$ 105,681,251.97         |                           |
| Due From Other Funds                                  | 9310      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| Stores  | 9320      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ 26,884.58             |                         | \$ 52,893.44              |                           |
| Prepaid Expenditures                                  | 9330      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| Other Current Assets                                  | 9340      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| Deferred Outflows of Resources                        | 9490      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| Undefined Objects                                     |           | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| <b>SUBTOTAL ASSETS</b>                                |           | <b>\$ 3,511,927.08</b>    | <b>\$ 63,780.39</b>       | <b>\$ -</b>               | <b>\$ 659,302.14</b>      | <b>\$ 2,451,833.96</b>   | <b>\$ -</b>             | <b>\$ 105,734,145.42</b>  |                           |
| <u>Liabilities and Deferred Inflows</u>               |           |                           |                           |                           |                           |                          |                         |                           |                           |
| Accounts Payable                                      | 9500-9599 | \$ (835,872.74)           | \$ (831,704.03)           | \$ (1,032,712.39)         | \$ (748,855.52)           | \$ (0.03)                |                         | \$ (26,241,465.45)        |                           |
| Due To Other Funds                                    | 9610      |                           |                           | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| Current Loans   | 9640      |                           |                           | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| Unearned Revenues                                     | 9650      |                           |                           | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| Deferred Inflows of Resources                         | 9690      |                           |                           | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| Undefined Objects                                     |           |                           |                           | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| <b>SUBTOTAL LIABILITIES</b>                           |           | <b>\$ (835,872.74)</b>    | <b>\$ (831,704.03)</b>    | <b>\$ (1,032,712.39)</b>  | <b>\$ (748,855.52)</b>    | <b>\$ (0.03)</b>         | <b>\$ -</b>             | <b>\$ (26,241,465.45)</b> |                           |
| Nonoperating  |           |                           |                           |                           |                           |                          |                         |                           |                           |
| Suspense Clearing                                     | 9910      | \$ -                      | \$ -                      | \$ -                      | \$ -                      | \$ -                     |                         | \$ -                      |                           |
| <b>TOTAL BALANCE SHEET ITEMS</b>                      |           | <b>\$ 2,676,054.34</b>    | <b>\$ (767,923.64)</b>    | <b>\$ (1,032,712.39)</b>  | <b>\$ (89,553.38)</b>     | <b>\$ 2,451,833.93</b>   | <b>\$ -</b>             | <b>\$ 79,492,679.97</b>   |                           |
| <b>E. NET INCREASE/DECREASE B - C + D</b>             |           | <b>\$ (7,984,076.11)</b>  | <b>\$ (17,323,023.45)</b> | <b>\$ (7,015,936.52)</b>  | <b>\$ 2,751,169.86</b>    | <b>\$ (6,657,518.67)</b> | <b>\$ -</b>             | <b>\$ (17,095,497.85)</b> | <b>\$ (96,588,177.82)</b> |
| <b>F. ENDING CASH (A + E)</b>                         |           | <b>\$ (73,542,632.04)</b> | <b>\$ (90,865,655.49)</b> | <b>\$ (97,881,592.01)</b> | <b>\$ (95,130,422.15)</b> |                          |                         |                           |                           |
| G. Ending Cash, Plus Cash<br>Accruals and Adjustments |           |                           |                           |                           |                           |                          |                         | \$ (101,787,940.82)       |                           |
| MYP Ending Fund Balance                               |           |                           |                           |                           |                           |                          |                         | \$ (101,787,941.00)       |                           |
| Variance  |           |                           |                           |                           |                           |                          |                         | \$ 0.18                   |                           |



| 2022-23<br>NO DEFERRALS                               | Object    | Beginning<br>Balance | July                | Aug                 | Sept                | Oct                 | Nov                 | Dec                 | Jan                 |
|---|-----------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>A. BEGINNING CASH</b>                              | 9110      |                      | \$ (95,130,422.15)  | \$ (105,352,862.34) | \$ (116,695,242.12) | \$ (119,626,920.07) | \$ (149,002,617.25) | \$ (173,068,642.89) | \$ (181,169,203.04) |
| <b>B. RECEIPTS</b>                                    |           |                      |                     |                     |                     |                     |                     |                     |                     |
| LCF Revenue Sources                                   |           |                      |                     |                     |                     |                     |                     |                     |                     |
| Principal Apportionment                               | 8010-8019 |                      | \$ 11,805,713.15    | \$ 11,805,713.15    | \$ 33,448,833.92    | \$ 21,250,283.67    | \$ 21,250,283.67    | \$ 33,448,833.92    | \$ 21,250,283.67    |
| Property Taxes  | 8020-8079 |                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ 1,326,147.63     | \$ 60,472,331.70    |
| Miscellaneous Funds                                   | 8080-8099 |                      | \$ -                | \$ -                | \$ -                | \$ (2,197,871.35)   | \$ (1,292,865.50)   | \$ -                | \$ (2,068,584.80)   |
| Federal Revenues                                      | 8100-8299 |                      | \$ 4,207.26         | \$ 114,681.60       | \$ 10,287.99        | \$ 126,508.27       | \$ 2,166,436.18     | \$ 4,955,054.89     | \$ 1,468,724.57     |
| Other State Revenues                                  | 8300-8599 |                      | \$ 2,077,666.55     | \$ 1,551,974.55     | \$ 2,743,360.76     | \$ 2,821,037.82     | \$ 4,930,919.93     | \$ 2,320,431.39     | \$ 9,560,730.10     |
| Other Local Revenues                                  | 8600-8799 |                      | \$ 1,232,048.37     | \$ 91,846.16        | \$ 15,686.18        | \$ 492,835.09       | \$ 107,062.34       | \$ 471,331.88       | \$ 884,344.63       |
| Interfund Transfers In                                | 8910-8929 |                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| All Other Financing Sources                           | 8930-8979 |                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Undefined Objects                                     |           |                      |                     |                     |                     |                     |                     |                     |                     |
| <b>TOTAL RECEIPTS</b>                                 |           |                      | \$ 15,119,635.33    | \$ 13,564,215.46    | \$ 36,218,168.85    | \$ 22,492,793.50    | \$ 27,161,836.62    | \$ 42,521,799.71    | \$ 91,567,829.87    |
| <b>C. DISBURSEMENTS</b>                               |           |                      |                     |                     |                     |                     |                     |                     |                     |
| Certificated Salaries                                 | 1000-1999 |                      | \$ 1,968,954.72     | \$ 4,555,082.99     | \$ 20,218,003.07    | \$ 20,855,081.24    | \$ 21,679,561.44    | \$ 21,170,936.78    | \$ 21,128,265.61    |
| Classified Salaries                                   | 2000-2999 |                      | \$ 2,692,527.40     | \$ 4,074,453.04     | \$ 5,239,172.68     | \$ 5,434,089.11     | \$ 5,655,817.27     | \$ 5,503,514.52     | \$ 5,400,921.83     |
| Employee Benefits                                     | 3000-3999 |                      | \$ 3,035,699.38     | \$ 4,607,295.71     | \$ 17,565,558.85    | \$ 17,506,515.67    | \$ 17,553,772.58    | \$ 18,496,928.74    | \$ 17,729,962.26    |
| Books and Supplies                                    | 4000-4999 |                      | \$ 483,284.59       | \$ 2,868,678.40     | \$ 1,997,902.37     | \$ 1,594,893.17     | \$ 1,632,109.46     | \$ 1,297,002.73     | \$ 1,321,638.69     |
| Services  | 5000-5999 |                      | \$ 817,699.87       | \$ 2,732,437.70     | \$ 4,356,930.72     | \$ 7,488,274.82     | \$ 5,751,437.53     | \$ 7,059,419.49     | \$ 5,477,203.93     |
| Capital Outlay  | 6000-6599 |                      | \$ 5,293.68         | \$ 317,496.62       | \$ 170,921.66       | \$ 245,346.09       | \$ 135,307.24       | \$ 36,419.84        | \$ 56,107.29        |
| Other Outgo   | 7000-7499 |                      | \$ 60,842.22        | \$ (1,455,549.08)   | \$ (77,421.06)      | \$ 454,015.36       | \$ (415.43)         | \$ 48,997.15        | \$ (779,365.44)     |
| Interfund Transfers Out                               | 7600-7629 |                      | \$ 23,630.55        | \$ 22,193.45        | \$ 1,335.42         | \$ 27,662.41        | \$ 1,168.81         | \$ 64,786.70        | \$ 107,247.19       |
| All Other Financing Uses                              | 7630-7699 |                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>TOTAL DISBURSEMENTS</b>                            |           |                      | \$ 9,087,932.41     | \$ 17,722,088.83    | \$ 49,472,403.71    | \$ 53,605,877.87    | \$ 52,408,758.90    | \$ 53,678,005.95    | \$ 50,441,981.36    |
| <b>D. BALANCE SHEET ITEMS</b>                         |           |                      |                     |                     |                     |                     |                     |                     |                     |
| <u>Assets and Deferred Outflows</u>                   |           |                      |                     |                     |                     |                     |                     |                     |                     |
| Cash Not In Treasury                                  | 9111-9199 | \$ 0.01              | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Accounts Receivable                                   | 9200-9299 | \$ 22,527,610.28     | \$ 711,476.40       | \$ 22,722.55        | \$ 10,551,838.87    | \$ 1,737,045.08     | \$ 1,182,225.38     | \$ 3,075,659.63     | \$ 416,760.30       |
| Due From Other Funds                                  | 9310      |                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Stores  | 9320      | \$ 26,884.58         | \$ 11,384.78        | \$ 372.09           | \$ 1,540.39         | \$ (611.68)         | \$ 470.91           | \$ -                | \$ 63.25            |
| Prepaid Expenditures                                  | 9330      |                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Other Current Assets                                  | 9340      |                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Deferred Outflows of Resources                        | 9490      |                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Undefined Objects                                     |           |                      | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>SUBTOTAL ASSETS</b>                                |           | \$ 22,554,494.87     | \$ 722,861.18       | \$ 23,094.64        | \$ 10,553,379.26    | \$ 1,736,433.40     | \$ 1,182,696.29     | \$ 3,075,659.63     | \$ 416,823.55       |
| <u>Liabilities and Deferred Inflows</u>               |           |                      |                     |                     |                     |                     |                     |                     |                     |
| Accounts Payable                                      | 9500-9599 | \$ (29,212,013.54)   | \$ (16,977,004.29)  | \$ (7,207,601.05)   | \$ (230,822.35)     | \$ 953.79           | \$ (1,799.65)       | \$ (20,013.54)      | \$ (10,314.53)      |
| Due To Other Funds                                    | 9610      | \$ -                 | \$ -                |                     |                     |                     |                     |                     |                     |
| Current Loans   | 9640      |                      |                     |                     |                     |                     |                     |                     |                     |
| Unearned Revenues                                     | 9650      | \$ -                 |                     |                     |                     |                     |                     |                     |                     |
| Deferred Inflows of Resources                         | 9690      |                      |                     |                     |                     |                     |                     |                     |                     |
| Undefined Objects                                     |           |                      |                     |                     |                     |                     |                     |                     |                     |
| <b>SUBTOTAL LIABILITIES</b>                           |           | \$ (29,212,013.54)   | \$ (16,977,004.29)  | \$ (7,207,601.05)   | \$ (230,822.35)     | \$ 953.79           | \$ (1,799.65)       | \$ (20,013.54)      | \$ (10,314.53)      |
| Nonoperating<br>Suspense Clearing                     | 9910      | \$ -                 | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| <b>TOTAL BALANCE SHEET ITEMS</b>                      |           | \$ (6,657,518.67)    | \$ (16,254,143.11)  | \$ (7,184,506.41)   | \$ 10,322,556.91    | \$ 1,737,387.19     | \$ 1,180,896.64     | \$ 3,055,646.09     | \$ 406,509.02       |
| <b>E. NET INCREASE/DECREASE B - C + D</b>             |           |                      | \$ (10,222,440.19)  | \$ (11,342,379.78)  | \$ (2,931,677.95)   | \$ (29,375,697.18)  | \$ (24,066,025.64)  | \$ (8,100,560.15)   | \$ 41,532,357.53    |
| <b>F. ENDING CASH (A + E)</b>                         |           |                      | \$ (105,352,862.34) | \$ (116,695,242.12) | \$ (119,626,920.07) | \$ (149,002,617.25) | \$ (173,068,642.89) | \$ (181,169,203.04) | \$ (139,636,845.51) |
| G. Ending Cash, Plus Cash<br>Accruals and Adjustments |           | \$ (101,787,940.82)  |                     |                     |                     |                     |                     |                     |                     |
| MYP Ending Fund Balance                               |           | \$ (101,787,940.82)  |                     |                     |                     |                     |                     |                     |                     |
| Variance  |           | \$ -                 |                     |                     |                     |                     |                     |                     |                     |

| 2022-23<br>NO DEFERRALS                   | Object    | Feb                        |
|---|-----------|----------------------------|
| <b>A. BEGINNING CASH</b>                  | 9110      | \$ (139,636,845.51)        |
| <b>B. RECEIPTS</b>                        |           |                            |
| LCF Revenue Sources                       |           |                            |
| Principal Apportionment                   | 8010-8019 | \$ 21,250,283.67           |
| Property Taxes                            | 8020-8079 | \$ -                       |
| Miscellaneous Funds                       | 8080-8099 | \$ -                       |
| Federal Revenues                          | 8100-8299 | \$ 277,100.25              |
| Other State Revenues                      | 8300-8599 | \$ 2,320,431.39            |
| Other Local Revenues                      | 8600-8799 | \$ 246,740.42              |
| Interfund Transfers In                    | 8910-8929 | \$ -                       |
| All Other Financing Sources               | 8930-8979 | \$ -                       |
| Undefined Objects                         |           |                            |
| <b>TOTAL RECEIPTS</b>                     |           | <b>\$ 24,094,555.73</b>    |
| <b>C. DISBURSEMENTS</b>                   |           |                            |
| Certificated Salaries                     | 1000-1999 | \$ 21,700,894.39           |
| Classified Salaries                       | 2000-2999 | \$ 5,295,452.86            |
| Employee Benefits                         | 3000-3999 | \$ 18,854,556.98           |
| Books and Supplies                        | 4000-4999 | \$ 1,216,410.77            |
| Services                                  | 5000-5999 | \$ 6,925,135.87            |
| Capital Outlay                            | 6000-6599 | \$ 51,929.58               |
| Other Outgo                               | 7000-7499 | \$ (1,586,896.90)          |
| Interfund Transfers Out                   | 7600-7629 | \$ 60,081.75               |
| All Other Financing Uses                  | 7630-7699 | \$ -                       |
| <b>TOTAL DISBURSEMENTS</b>                |           | <b>\$ 52,517,565.30</b>    |
| <b>D. BALANCE SHEET ITEMS</b>             |           |                            |
| <u>Assets and Deferred Outflows</u>       |           |                            |
| Cash Not In Treasury                      | 9111-9199 | \$ -                       |
| Accounts Receivable                       | 9200-9299 | \$ -                       |
| Due From Other Funds                      | 9310      | \$ -                       |
| Stores                                    | 9320      | \$ -                       |
| Prepaid Expenditures                      | 9330      | \$ -                       |
| Other Current Assets                      | 9340      | \$ -                       |
| Deferred Outflows of Resources            | 9490      | \$ -                       |
| Undefined Objects                         |           | \$ -                       |
| <b>SUBTOTAL ASSETS</b>                    |           | <b>\$ -</b>                |
| <u>Liabilities and Deferred Inflows</u>   |           |                            |
| Accounts Payable                          | 9500-9599 | \$ (925,822.18)            |
| Due To Other Funds                        | 9610      |                            |
| Current Loans                             | 9640      |                            |
| Unearned Revenues                         | 9650      |                            |
| Deferred Inflows of Resources             | 9690      |                            |
| Undefined Objects                         |           |                            |
| <b>SUBTOTAL LIABILITIES</b>               |           | <b>\$ (925,822.18)</b>     |
| Nonoperating                              |           |                            |
| Suspense Clearing                         | 9910      | \$ -                       |
| <b>TOTAL BALANCE SHEET ITEMS</b>          |           | <b>\$ (925,822.18)</b>     |
| <b>E. NET INCREASE/DECREASE B - C + D</b> |           | <b>\$ (29,348,831.75)</b>  |
| <b>F. ENDING CASH (A + E)</b>             |           | <b>\$ (168,985,677.26)</b> |
| G. Ending Cash, Plus Cash                 |           |                            |
| Accruals and Adjustments                  |           |                            |

MYP Ending Fund Balance  
Variance

| 2022-23<br>NO DEFERRALS                   | Object    | Mar                        | Apr                        | May                        | June                       | Accrual                  | Adjustments             | Total                      | Budget                     |
|---|-----------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------|-------------------------|----------------------------|----------------------------|
| A. BEGINNING CASH                         | 9110      | \$ (168,985,677.26)        | \$ (182,266,794.77)        | \$ (201,543,316.17)        | \$ (210,064,947.12)        |                          |                         |                            |                            |
| B. RECEIPTS                               |           |                            |                            |                            |                            |                          |                         |                            |                            |
| LCF Revenue Sources                       |           |                            |                            |                            |                            |                          |                         |                            |                            |
| Principal Apportionment                   | 8010-8019 | \$ 33,393,705.04           | \$ 21,250,283.67           | \$ 21,250,283.67           | \$ 33,503,962.80           | \$ (0.00)                | \$ -                    | \$ 284,908,464.00          | \$ 284,908,464.00          |
| Property Taxes                            | 8020-8079 | \$ -                       | \$ 11,670,099.10           | \$ 24,401,116.30           | \$ 7,426,426.70            | \$ 795,688.57            | \$ -                    | \$ 106,091,810.00          | \$ 106,091,810.00          |
| Miscellaneous Funds                       | 8080-8099 | \$ (1,810,011.70)          | \$ -                       | \$ (1,292,865.50)          | \$ (2,585,731.00)          | \$ (1,680,725.15)        | \$ -                    | \$ (12,928,655.00)         | \$ (12,928,655.00)         |
| Federal Revenues                          | 8100-8299 | \$ 4,642,949.26            | \$ 480,806.46              | \$ 181,308.97              | \$ 14,737,866.47           | \$ 15,675,479.48         | \$ -                    | \$ 44,841,411.65           | \$ 44,841,411.65           |
| Other State Revenues                      | 8300-8599 | \$ 4,713,131.62            | \$ 2,357,647.75            | \$ 2,552,795.08            | \$ 6,273,307.83            | \$ 4,196,310.27          | \$ 20,124,028.00        | \$ 68,543,773.04           | \$ 68,543,773.04           |
| Other Local Revenues                      | 8600-8799 | \$ 345,138.74              | \$ 691,019.39              | \$ 684,077.97              | \$ 833,016.83              | \$ 1,165,167.40          | \$ -                    | \$ 7,260,315.40            | \$ 7,260,315.40            |
| Interfund Transfers In                    | 8910-8929 | \$ 923,787.97              | \$ -                       | \$ -                       | \$ 1,715,606.23            | \$ -                     | \$ -                    | \$ 2,639,394.20            | \$ 2,639,394.20            |
| All Other Financing Sources               | 8930-8979 | \$ -                       | \$ -                       | \$ -                       | \$ -                       | \$ -                     | \$ -                    | \$ -                       | \$ -                       |
| Undefined Objects                         |           |                            |                            |                            |                            |                          |                         |                            |                            |
| <b>TOTAL RECEIPTS</b>                     |           | <b>\$ 42,208,700.93</b>    | <b>\$ 36,449,856.37</b>    | <b>\$ 47,776,716.49</b>    | <b>\$ 61,904,455.86</b>    | <b>\$ 20,151,920.57</b>  | <b>\$ 20,124,028.00</b> | <b>\$ 501,356,513.29</b>   | <b>\$ 501,356,513.29</b>   |
| C. DISBURSEMENTS                          |           |                            |                            |                            |                            |                          |                         |                            |                            |
| Certificated Salaries                     | 1000-1999 | \$ 22,279,789.61           | \$ 21,325,136.81           | \$ 21,392,310.85           | \$ 22,368,739.07           | \$ 3,625,878.42          |                         | \$ 224,268,635.00          | \$ 224,268,635.00          |
| Classified Salaries                       | 2000-2999 | \$ 5,517,325.10            | \$ 5,529,203.17            | \$ 5,928,958.45            | \$ 5,750,953.55            | \$ 740,916.02            |                         | \$ 62,763,305.00           | \$ 62,763,305.00           |
| Employee Benefits                         | 3000-3999 | \$ 19,240,368.92           | \$ 19,284,009.14           | \$ 17,923,736.56           | \$ 18,334,578.11           | \$ 2,460,673.10          | \$ 20,124,028.00        | \$ 212,717,684.00          | \$ 212,717,684.00          |
| Books and Supplies                        | 4000-4999 | \$ 1,253,709.44            | \$ 1,406,478.31            | \$ 2,293,007.30            | \$ 4,547,962.96            | \$ 8,776,340.81          |                         | \$ 30,689,419.00           | \$ 30,689,419.00           |
| Services                                  | 5000-5999 | \$ 6,153,133.77            | \$ 7,228,566.11            | \$ 7,620,532.58            | \$ 8,388,990.51            | \$ 9,816,248.10          |                         | \$ 79,816,011.00           | \$ 79,816,011.00           |
| Capital Outlay                            | 6000-6599 | \$ 90,008.25               | \$ 54,661.38               | \$ 46,022.46               | \$ 88,122.73               | \$ 155,421.18            |                         | \$ 1,453,058.00            | \$ 1,453,058.00            |
| Other Outgo                               | 7000-7499 | \$ (41,853.42)             | \$ (47,064.96)             | \$ (103,651.16)            | \$ (257,301.85)            | \$ 1,210,610.57          |                         | \$ (2,575,054.00)          | \$ (2,575,054.00)          |
| Interfund Transfers Out                   | 7600-7629 | \$ 139,092.82              | \$ 19,534.43               | \$ 47,814.41               | \$ 436,127.18              | \$ 84,952.09             |                         | \$ 1,035,627.21            | \$ 1,035,627.21            |
| All Other Financing Uses                  | 7630-7699 | \$ -                       | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       | \$ -                       |
| <b>TOTAL DISBURSEMENTS</b>                |           | <b>\$ 54,631,574.49</b>    | <b>\$ 54,800,524.39</b>    | <b>\$ 55,148,731.45</b>    | <b>\$ 59,658,172.26</b>    | <b>\$ 26,871,040.29</b>  | <b>\$ 20,124,028.00</b> | <b>\$ 610,168,685.21</b>   | <b>\$ 610,168,685</b>      |
| D. BALANCE SHEET ITEMS                    |           |                            |                            |                            |                            |                          |                         |                            |                            |
| <u>Assets and Deferred Outflows</u>       |           |                            |                            |                            |                            |                          |                         |                            |                            |
| Cash Not In Treasury                      | 9111-9199 | \$ -                       | \$ -                       | \$ -                       | \$ -                       | \$ 0.01                  |                         | \$ 0.01                    |                            |
| Accounts Receivable                       | 9200-9299 | \$ 72,250.03               | \$ -                       | \$ -                       | \$ 795,053.69              | \$ 3,962,578.35          |                         | \$ 22,527,610.28           |                            |
| Due From Other Funds                      | 9310      | \$ -                       | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| Stores                                    | 9320      | \$ -                       | \$ -                       | \$ -                       | \$ -                       | \$ 13,664.84             |                         | \$ 26,884.58               |                            |
| Prepaid Expenditures                      | 9330      | \$ -                       | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| Other Current Assets                      | 9340      | \$ -                       | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| Deferred Outflows of Resources            | 9490      | \$ -                       | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| Undefined Objects                         |           | \$ -                       | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| <b>SUBTOTAL ASSETS</b>                    |           | <b>\$ 72,250.03</b>        | <b>\$ -</b>                | <b>\$ -</b>                | <b>\$ 795,053.69</b>       | <b>\$ 3,976,243.20</b>   | <b>\$ -</b>             | <b>\$ 22,554,494.87</b>    |                            |
| <u>Liabilities and Deferred Inflows</u>   |           |                            |                            |                            |                            |                          |                         |                            |                            |
| Accounts Payable                          | 9500-9599 | \$ (930,493.98)            | \$ (925,853.38)            | \$ (1,149,615.99)          | \$ (833,626.37)            | \$ (0.02)                |                         | \$ (29,212,013.54)         |                            |
| Due To Other Funds                        | 9610      |                            |                            | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| Current Loans                             | 9640      |                            |                            | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| Unearned Revenues                         | 9650      |                            |                            | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| Deferred Inflows of Resources             | 9690      |                            |                            | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| Undefined Objects                         |           |                            |                            | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| <b>SUBTOTAL LIABILITIES</b>               |           | <b>\$ (930,493.98)</b>     | <b>\$ (925,853.38)</b>     | <b>\$ (1,149,615.99)</b>   | <b>\$ (833,626.37)</b>     | <b>\$ (0.02)</b>         | <b>\$ -</b>             | <b>\$ (29,212,013.54)</b>  |                            |
| Nonoperating                              |           |                            |                            |                            |                            |                          |                         |                            |                            |
| Suspense Clearing                         | 9910      | \$ -                       | \$ -                       | \$ -                       | \$ -                       | \$ -                     |                         | \$ -                       |                            |
| <b>TOTAL BALANCE SHEET ITEMS</b>          |           | <b>\$ (858,243.95)</b>     | <b>\$ (925,853.38)</b>     | <b>\$ (1,149,615.99)</b>   | <b>\$ (38,572.68)</b>      | <b>\$ 3,976,243.18</b>   | <b>\$ -</b>             | <b>\$ (6,657,518.67)</b>   |                            |
| <b>E. NET INCREASE/DECREASE B - C + D</b> |           | <b>\$ (13,281,117.51)</b>  | <b>\$ (19,276,521.40)</b>  | <b>\$ (8,521,630.95)</b>   | <b>\$ 2,207,710.92</b>     | <b>\$ (2,742,876.54)</b> | <b>\$ -</b>             | <b>\$ (115,469,690.59)</b> | <b>\$ (108,812,171.92)</b> |
| <b>F. ENDING CASH (A + E)</b>             |           | <b>\$ (182,266,794.77)</b> | <b>\$ (201,543,316.17)</b> | <b>\$ (210,064,947.12)</b> | <b>\$ (207,857,236.20)</b> |                          |                         |                            |                            |
| G. Ending Cash, Plus Cash                 |           |                            |                            |                            |                            |                          |                         | \$ (210,600,112.74)        |                            |
| Accruals and Adjustments                  |           |                            |                            |                            |                            |                          |                         | \$ (210,600,112.00)        |                            |
| MYP Ending Fund Balance                   |           |                            |                            |                            |                            |                          |                         | \$ (210,600,112.00)        |                            |
| Variance                                  |           |                            |                            |                            |                            |                          |                         | \$ (0.74)                  |                            |