



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.1

Meeting Date: June 18, 2020

Subject: Public Hearing On Proposed Fiscal Year 2020-2021 Budget for All Funds
(The proposed Budget is available beginning Monday, June 15, 2020, from 9:00 a.m. to 5:00 p.m. at the Serna Center Front Lobby and on the District's website at www.scusd.edu.)

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: June 25, 2020)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Conduct a public hearing on the Proposed 2020-2021 Budget for All Funds.

Background/Rationale:

By June 30th 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 30th. 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. Public Hearing Notice
2. Executive Summary
3. Proposed Budget Summary All Funds

<p>Estimated Time of Presentation: 30 minutes Submitted by: Rose Ramos, Chief Business Officer Approved by: Jorge A. Aguilar, Superintendent</p>

Sacramento City Unified School District
Business Services Office

NOTICE OF PUBLIC HEARING

Public Hearing of Proposed Fiscal Year 2020-21 Budget for All Funds

Copies of the plan may be inspected at:

**Serna Education Center
5735 47th Avenue
Sacramento, CA 95824**

The Sacramento City Unified School District Governing Board will adopt the Proposed Fiscal Year 2020-21 Budget for All Funds at the June 25, 2020 Governing Board Meeting

HEARING DATE:

Thursday, June 18, 2020

TIME:

6:30 P.M.

LOCATION:

Serna Center
5735 47th Avenue
Sacramento, CA 95824

FOR ADDITIONAL INFORMATION CONTACT:

Business Services (916) 643-9055

2020-2021 Proposed 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 18, 2020

Sacramento City Unified School District

Board of Education

Jessie Ryan, President, Area 7
Christina Pritchett, Vice President, Area 3
Michael Minnick, 2nd Vice President, Area 4
Lisa Murawski, Area 1
Leticia Garcia, Area 2
Mai Vang, Area 5
Darrel Woo, Area 6
Olivia Ang-Olson, Student Board Member

Cabinet

Jorge A. Aguilar, J.D., Superintendent
Lisa Allen, Deputy Superintendent
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	

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

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

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

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

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

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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. EXPENDITURES AND OTHER FINANCING USES						
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
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(75,373,163.18)		(96,588,179.17)		(108,812,173.17)
D. FUND BALANCE						
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 (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)
E. AVAILABLE RESERVES						
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)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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. EXPENDITURES AND OTHER FINANCING USES						
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
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		6,370,135.53		0.00		0.00
D. FUND BALANCE						
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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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)						
A. REVENUES AND OTHER FINANCING SOURCES						
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. EXPENDITURES AND OTHER FINANCING USES						
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
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(69,003,027.65)		(96,588,179.17)		(108,812,173.17)
D. FUND BALANCE						
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 (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)
E. AVAILABLE RESERVES						
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 (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%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		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 (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 (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)	
A. REVENUES									
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. EXPENDITURES									
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 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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%
D. OTHER FINANCING SOURCES/USES									
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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,133,834.79	9,195,510.53	70,329,345.32	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			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)	
G. ASSETS									
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				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	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				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			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)	
LCFF SOURCES									
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%
Subtotal, LCFF Sources			424,176,756.75	0.00	424,176,756.75	392,013,639.17	0.00	392,013,639.17	-7.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,055,149.00)	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%
TOTAL, LCFF SOURCES			411,121,607.75	0.00	411,121,607.75	379,071,065.17	1,777,094.00	380,848,159.17	-7.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,763,290.69	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%
TOTAL, FEDERAL REVENUE			155,908.30	66,565,042.59	66,720,950.89	155,908.00	76,956,013.35	77,111,921.35	15.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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%
TOTAL, OTHER STATE REVENUE			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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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%
TOTAL, OTHER LOCAL REVENUE			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%
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%

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)	
CERTIFICATED SALARIES									
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%
TOTAL, CERTIFICATED SALARIES			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%
CLASSIFIED SALARIES									
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%
TOTAL, CLASSIFIED SALARIES			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%
EMPLOYEE BENEFITS									
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%
TOTAL, EMPLOYEE BENEFITS			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%
BOOKS AND SUPPLIES									
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%
TOTAL, BOOKS AND SUPPLIES			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%
SERVICES AND OTHER OPERATING EXPENDITURES									
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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%

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)	
CAPITAL OUTLAY									
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%
TOTAL, CAPITAL OUTLAY			457,760.96	9,604,876.82	10,062,637.78	1,038,323.00	414,735.00	1,453,058.00	-85.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			917,738.00	0.00	917,738.00	5,000.00	0.00	5,000.00	-99.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
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%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(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%
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%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,191,263.00	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%
INTERFUND TRANSFERS OUT									
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/ 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%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(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%
TOTAL, OTHER FINANCING SOURCES/USES									
(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)	
A. REVENUES									
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. EXPENDITURES (Objects 1000-7999)									
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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%
D. OTHER FINANCING SOURCES/USES									
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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,133,834.79	9,195,510.53	70,329,345.32	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%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,743.94	(47,241.77)	-201.1%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,991,990.40)	(2,686,635.97)	34.9%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,202,680.35		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
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%
TOTAL, LCFF SOURCES			18,263,595.00	16,166,121.00	-11.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	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, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			316,036.05	302,327.39	-4.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	49,607.00	49,285.00	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	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 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%
TOTAL, OTHER STATE REVENUE			2,545,060.52	1,139,715.84	-55.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	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 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%
TOTAL, OTHER LOCAL REVENUE			46,504.00	0.00	-100.0%
TOTAL, REVENUES			21,171,195.57	17,608,164.23	-16.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
TOTAL, CERTIFICATED SALARIES			8,598,640.06	8,263,039.00	-3.9%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			1,120,685.75	934,553.53	-16.6%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			5,695,788.00	6,006,506.33	5.5%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			2,545,751.03	362,224.14	-85.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	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 Operating Expenditures		5800	127,595.21	24,809.00	-80.6%
Communications		5900	9,854.72	5,800.00	-41.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,055,860.23	2,089,083.00	1.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,052,554.45	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,052,554.45	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments 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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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%
TOTAL, EXPENDITURES			21,124,451.63	17,655,406.00	-16.4%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
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. EXPENDITURES (Objects 1000-7999)					
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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			21,124,451.63	17,655,406.00	-16.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			46,743.94	(47,241.77)	-201.1%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,991,990.40)	(2,686,635.97)	34.9%
F. FUND BALANCE, RESERVES					
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					
		9740	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%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
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
Total, Restricted Balance		1,513,798.90	1,513,798.90

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,573,346.13)	(596,834.91)	-62.1%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(2,303,605.49)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	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%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,326,193.00	1,231,788.00	-7.1%
All Other State Revenue	All Other	8590	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 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	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%
TOTAL, OTHER LOCAL REVENUE			3,941,851.72	4,098,850.00	4.0%
TOTAL, REVENUES			6,810,296.27	6,730,999.68	-1.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
TOTAL, CERTIFICATED SALARIES			2,289,461.67	2,231,370.00	-2.5%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			1,431,929.63	1,371,769.31	-4.2%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			2,401,586.37	2,416,881.41	0.6%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			1,250,183.89	252,026.87	-79.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			928,885.99	992,867.00	6.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES (Objects 1000-7999)					
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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,383,642.40	7,327,834.59	-12.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,573,346.13)	(596,834.91)	-62.1%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	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%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(884,297.50)	(438,792.30)	-50.4%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,636.49)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(2,757,250.68)		

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
TOTAL, CERTIFICATED SALARIES			5,049,916.80	4,806,923.83	-4.8%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			2,913,638.35	2,620,475.27	-10.1%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			5,306,600.10	5,315,198.51	0.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
TOTAL, BOOKS AND SUPPLIES			785,948.55	445,794.69	-43.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,863.80	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			199,937.43	207,028.00	3.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	572,372.40	472,458.00	-17.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			572,372.40	472,458.00	-17.5%
TOTAL, EXPENDITURES			14,828,413.63	13,867,878.30	-6.5%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES (Objects 1000-7999)					
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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,828,413.63	13,867,878.30	-6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(884,297.50)	(438,792.30)	-50.4%
D. OTHER FINANCING SOURCES/USES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,636.49)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,079,764.90)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,079,764.90)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,144,638.05		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
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%
TOTAL, FEDERAL REVENUE			24,167,991.00	25,000,000.00	3.4%
OTHER STATE REVENUE					
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
TOTAL, OTHER STATE REVENUE			1,500,000.00	1,561,218.00	4.1%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			1,280,000.00	3,120,000.00	143.8%
TOTAL, REVENUES			26,947,991.00	29,681,218.00	10.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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%
TOTAL, CLASSIFIED SALARIES			7,890,400.79	8,143,153.65	3.2%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			5,602,554.42	6,023,955.38	7.5%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			13,032,004.28	11,108,242.97	-14.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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 Operating Expenditures		5800	362,402.97	200,000.00	-44.8%
Communications		5900	3,758.51	3,000.00	-20.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			589,234.04	310,700.00	-47.3%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			4,211,396.40	3,500,000.00	-16.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	702,165.97	595,166.00	-15.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			702,165.97	595,166.00	-15.2%
TOTAL, EXPENDITURES			32,027,755.90	29,681,218.00	-7.3%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,027,755.90	29,681,218.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,079,764.90)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,079,764.90)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
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%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,093,586.69	3,082,009.75	-0.4%
5) TOTAL, REVENUES			3,093,586.69	3,082,009.75	-0.4%
B. EXPENDITURES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,079,707.00)	(25,856,163.33)	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,179,707.00)	(25,856,163.33)	-72.5%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			70,352,576.66		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,182,880.86	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%
TOTAL, OTHER LOCAL REVENUE			3,093,586.69	3,082,009.75	-0.4%
TOTAL, REVENUES			3,093,586.69	3,082,009.75	-0.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
TOTAL, CLASSIFIED SALARIES			643,025.93	665,640.41	3.5%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			313,779.47	364,911.94	16.3%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			5,969,582.59	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,433,534.78	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,442,799.78	0.00	-100.0%
CAPITAL OUTLAY					
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 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%
TOTAL, CAPITAL OUTLAY			118,804,105.92	27,907,620.73	-76.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			128,173,293.69	28,938,173.08	-77.4%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,093,586.69	3,082,009.75	-0.4%
5) TOTAL, REVENUES			3,093,586.69	3,082,009.75	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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 7600-7699	185,109.58	0.00	-100.0%
10) TOTAL, EXPENDITURES			128,173,293.69	28,938,173.08	-77.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(125,079,707.00)	(25,856,163.33)	-79.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,179,707.00)	(25,856,163.33)	-72.5%
F. FUND BALANCE, RESERVES					
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%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,114,650.67	6,114,650.67	0.0%
5) TOTAL, REVENUES			6,114,650.67	6,114,650.67	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,007,148.59)	(3,620,349.33)	-59.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,007,148.59)	(3,620,349.33)	-59.8%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			18,510,242.69		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	1,514,338.66	1,514,338.66	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	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 Mitigation/Developer Fees					
		8681	4,440,461.01	4,440,461.01	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,114,650.67	6,114,650.67	0.0%
TOTAL, REVENUES			6,114,650.67	6,114,650.67	0.0%

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

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,114,650.67	6,114,650.67	0.0%
5) TOTAL, REVENUES			6,114,650.67	6,114,650.67	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		11,453,292.26	7,040,000.00	-38.5%
9) Other Outgo	9000-9999	Except 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,007,148.59)	(3,620,349.33)	-59.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,007,148.59)	(3,620,349.33)	-59.8%
F. FUND BALANCE, RESERVES					
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%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,823,598.00	1,823,598.00	0.0%
5) TOTAL, REVENUES			1,823,598.00	1,823,598.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(171,832.23)	(962,236.00)	460.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,832.23)	(962,236.00)	460.0%
F. FUND BALANCE, RESERVES					
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			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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,988,322.39		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	1,813,798.00	1,813,798.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	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%
TOTAL, OTHER LOCAL REVENUE			1,823,598.00	1,823,598.00	0.0%
TOTAL, REVENUES			1,823,598.00	1,823,598.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	14,260.63	15,500.00	8.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,260.63	15,500.00	8.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	182,662.60	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			182,662.60	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,798,507.00	2,770,334.00	54.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,798,507.00	2,770,334.00	54.0%
TOTAL, EXPENDITURES			1,995,430.23	2,785,834.00	39.6%

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

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(171,832.23)	(962,236.00)	460.0%
F. FUND BALANCE, RESERVES					
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,186,076.00)	(3,809,576.00)	-26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,186,076.00)	(3,809,576.00)	-26.5%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	14,292,919.75		
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			32,895,927.63		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	329,115.00	329,115.00	0.0%
Other Subventions/In-Lieu Taxes		8572	885.00	885.00	0.0%
TOTAL, OTHER STATE REVENUE			330,000.00	330,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes 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 Delinquent Non-LCFF 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%
TOTAL, OTHER LOCAL REVENUE			44,417,325.00	44,417,325.00	0.0%
TOTAL, REVENUES			44,747,325.00	44,747,325.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,933,401.00	48,556,901.00	-2.8%
TOTAL, EXPENDITURES			49,933,401.00	48,556,901.00	-2.8%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	49,933,401.00	48,556,901.00	-2.8%
10) TOTAL, EXPENDITURES			49,933,401.00	48,556,901.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,186,076.00)	(3,809,576.00)	-26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,186,076.00)	(3,809,576.00)	-26.5%
F. FUND BALANCE, RESERVES					
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 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,081,576.00	15,126,576.00	0.3%
5) TOTAL, REVENUES			15,081,576.00	15,126,576.00	0.3%
B. EXPENSES					
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, 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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(140,178.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(140,178.00)	0.00	-100.0%
F. NET POSITION					
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 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			10,150,262.09		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	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/ 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%
TOTAL, OTHER LOCAL REVENUE			15,081,576.00	15,126,576.00	0.3%
TOTAL, REVENUES			15,081,576.00	15,126,576.00	0.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,299.00	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%
TOTAL, CLASSIFIED SALARIES			329,945.00	347,422.44	5.3%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			209,356.70	271,479.62	29.7%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			60,274.00	54,060.19	-10.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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 Operating Expenditures		5800	14,605,178.30	14,436,613.75	-1.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,622,178.30	14,453,613.75	-1.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			15,221,754.00	15,126,576.00	-0.6%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(140,178.00)	0.00	-100.0%
F. NET POSITION					
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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,417.00	38,417.00	38,435.85	38,435.85	38,435.85	38,435.85
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	38,417.00	38,417.00	38,435.85	38,435.85	38,435.85	38,435.85
5. District Funded County Program ADA						
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
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	102.21	102.21	102.21	102.21	102.21	102.21
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,519.21	38,519.21	38,538.06	38,538.06	38,538.06	38,538.06
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using 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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,733.16	1,733.16	1,733.16	1,662.47	1,662.47	1,662.47
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,733.16	1,733.16	1,733.16	1,662.47	1,662.47	1,662.47
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,733.16	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 (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	38,686	38,673		
Charter School				
Total ADA	38,686	38,673	0.0%	Met
Second Prior Year (2018-19)				
District Regular	38,558	38,570		
Charter School				
Total ADA	38,558	38,570	N/A	Met
First Prior Year (2019-20)				
District Regular	38,417	38,436		
Charter School		0		
Total ADA	38,417	38,436	N/A	Met
Budget Year (2020-21)				
District Regular	38,436			
Charter School	0			
Total ADA	38,436			

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

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

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

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

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

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

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

1a. STANDARD 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)¹ and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	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 (Step 1c divided by Step 1b)		0.00%	-1.17%	-0.62%
Step 2 - Change in Funding Level				
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 (Step 2b2 divided by Step 2a)		3.26%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		3.26%	-1.17%	-0.62%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.26% to 4.26%	-2.17% to -1.17%	-1.62% to .38%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

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

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	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%
LCFF Revenue Standard:		2.26% to 4.26%	-2.17% to -1.17%	-1.62% to .38%
Status:		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 (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.2% to 94.2%	88.2% to 94.2%	88.2% to 94.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.26%	-1.17%	-0.62%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.74% to 13.26%	-11.17% to 8.83%	-10.62% to 9.38%
3. District's Other Revenues and Expenditures 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 Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
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

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
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

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
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

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
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
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
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
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
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 Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major 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

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input checked="" type="checkbox"/> | 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

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

¹Available 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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(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 ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

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

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

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 ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
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			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

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

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (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 (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	(12,114,898.07)	(108,703,077.24)	(217,515,250.41)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	-2.00%	-18.12%	-35.65%
District's Reserve Standard (Section 10B, Line 7):	12,101,117.44	11,998,659.73	12,203,373.73
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

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
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
1b. Transfers In, General Fund *				
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
1c. Transfers Out, General Fund *				
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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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
TOTAL:				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
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

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)

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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.):

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

351,481

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (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?

Yes

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

Jun 25, 2020

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
- 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)

A8- Fiscal Crisis Management and Assistance Team Fiscal Health Analysis and State Audit	A9- New Chief Business Official Rose Ramos 09/2019
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End of School District Budget Criteria and Standards Review

2020-21 APRIL, MAY, & JUNE DEFERRAL STATE AID & SE		Object	Beginning 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												
TOTAL RECEIPTS				\$ 15,012,760.87	\$ 13,137,611.77	\$ 38,253,085.37	\$ 28,055,549.55	\$ 31,701,678.10	\$ 44,156,613.93	\$ 85,254,313.86	\$ 24,576,354.55	
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL DISBURSEMENTS				\$ 13,593,875.06	\$ 18,955,683.69	\$ 48,329,502.86	\$ 52,339,317.45	\$ 51,288,534.74	\$ 52,496,419.37	\$ 49,737,044.73	\$ 52,208,057.77	
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				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SUBTOTAL ASSETS				\$ 86,492,790.20	\$ 25,796,688.16	\$ 998,489.63	\$ 18,199,592.80	\$ 1,868,717.92	\$ 7,846,640.88	\$ 6,651,535.53	\$ 868,645.02	\$ 3,448,032.00
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				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
SUBTOTAL LIABILITIES				\$ (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)
Nonoperating												
Suspense Clearing		9910		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL BALANCE SHEET ITEMS				\$ 33,597,311.35	\$ (4,944,320.85)	\$ (12,052,630.88)	\$ 17,781,632.61	\$ 1,870,444.99	\$ 7,843,382.18	\$ 6,615,296.14	\$ 849,968.05	\$ 1,771,605.03
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 Accruals and Adjustments				\$ 63,803,265.00								
MYP Ending Fund Balance				\$ 63,803,265.00								
Variance				\$ -								

2020-21 APRIL, MAY, & JUNE DEFERRAL 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									\$ -	\$ -
TOTAL RECEIPTS			\$ 47,286,158.47	\$ 20,698,448.23	\$ 50,635.54	\$ 63,788,472.86	\$ 103,957,133.20	\$ 20,124,028.00	\$ 536,052,844.30	\$ 536,052,844.30
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	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL DISBURSEMENTS			\$ 53,354,970.54	\$ 53,582,494.24	\$ 54,127,936.38	\$ 58,676,542.03	\$ 26,241,465.43	\$ 20,124,028.00	\$ 605,055,872.30	\$ 605,055,872.30
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			\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL ASSETS			\$ 7,196,594.41	\$ 3,860,723.01	\$ 3,458,699.63	\$ 4,521,418.99	\$ 1,777,012.22	\$ -	\$ 86,492,790.20	
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						\$ -	\$ -		\$ -	
SUBTOTAL LIABILITIES			\$ (1,684,886.42)	\$ (1,676,483.47)	\$ (2,081,660.29)	\$ (1,509,483.98)	\$ (0.02)	\$ -	\$ (52,895,478.85)	
Nonoperating										
Suspense Clearing		9910	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL BALANCE SHEET ITEMS			\$ 5,511,707.99	\$ 2,184,239.54	\$ 1,377,039.34	\$ 3,011,935.01	\$ 1,777,012.20	\$ -	\$ 33,597,311.35	\$ -
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 Accruals and Adjustments									\$ (5,199,763.00)	
MYP Ending Fund Balance									\$ (5,199,763.00)	
Variance									\$ 0.00	

2021-22 NO DEFERRALS	Object	Beginning 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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS			\$ 15,234,443.68	\$ 13,679,023.81	\$ 36,418,666.42	\$ 22,699,448.53	\$ 27,368,491.65	\$ 42,728,454.74	\$ 91,675,965.57	\$ 24,301,210.76
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			\$ 8,896,385.99	\$ 18,461,511.82	\$ 48,257,984.96	\$ 52,118,999.64	\$ 51,018,355.82	\$ 52,098,080.84	\$ 49,126,781.94	\$ 51,248,698.22
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>SUBTOTAL ASSETS</u>		\$ 105,734,145.42	\$ 24,327,828.92	\$ 23,932,968.69	\$ 34,278,154.61	\$ 3,632,284.39	\$ 6,367,885.81	\$ 6,106,898.57	\$ 401,280.86	\$ -
<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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>SUBTOTAL LIABILITIES</u>		\$ (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)
Nonoperating										
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		\$ 79,492,679.97	\$ 9,077,203.66	\$ 17,458,303.27	\$ 34,070,804.41	\$ 3,633,141.19	\$ 6,366,269.17	\$ 6,088,920.20	\$ 392,015.21	\$ (831,676.00)
E. NET INCREASE/DECREASE B - C + D			\$ 15,415,261.35	\$ 12,675,815.26	\$ 22,231,485.87	\$ (25,786,409.92)	\$ (17,283,595.00)	\$ (3,280,705.90)	\$ 42,941,198.84	\$ (27,779,163.46)
F. ENDING CASH (A + E)			\$ (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)	\$ (65,558,555.93)
G. Ending Cash, Plus Cash Accruals and Adjustments		\$ (5,199,763.00)								
MYP Ending Fund Balance		\$ (5,199,763.00)								
Variance		\$ 0.00								

2021-22 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. RECEIPTS									
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS		\$ 42,319,915.36	\$ 36,656,511.40	\$ 47,983,371.52	\$ 62,052,615.04	\$ 20,102,660.91	\$ 20,124,028.00	\$ 503,344,807.39	\$ 503,344,807.39
C. DISBURSEMENTS									
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	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL DISBURSEMENTS		\$ 52,980,045.81	\$ 53,211,611.21	\$ 53,966,595.65	\$ 59,211,891.80	\$ 29,212,013.51	\$ 20,124,028.00	\$ 599,932,985.21	\$ 599,932,985.21
D. BALANCE SHEET ITEMS									
<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		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL ASSETS		\$ 3,511,927.08	\$ 63,780.39	\$ -	\$ 659,302.14	\$ 2,451,833.96	\$ -	\$ 105,734,145.42	
<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		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL LIABILITIES		\$ (835,872.74)	\$ (831,704.03)	\$ (1,032,712.39)	\$ (748,855.52)	\$ (0.03)	\$ -	\$ (26,241,465.45)	
Nonoperating									
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL BALANCE SHEET ITEMS		\$ 2,676,054.34	\$ (767,923.64)	\$ (1,032,712.39)	\$ (89,553.38)	\$ 2,451,833.93	\$ -	\$ 79,492,679.97	
E. NET INCREASE/DECREASE B - C + D		\$ (7,984,076.11)	\$ (17,323,023.45)	\$ (7,015,936.52)	\$ 2,751,169.86	\$ (6,657,518.67)	\$ -	\$ (17,095,497.85)	\$ (96,588,177.82)
F. ENDING CASH (A + E)		\$ (73,542,632.04)	\$ (90,865,655.49)	\$ (97,881,592.01)	\$ (95,130,422.15)				
G. Ending Cash, Plus Cash Accruals and Adjustments								\$ (101,787,940.82)	
MYP Ending Fund Balance								\$ (101,787,941.00)	
Variance								\$ 0.18	

2022-23 NO DEFERRALS	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan
A. BEGINNING CASH	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. RECEIPTS									
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									
TOTAL RECEIPTS			\$ 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
C. DISBURSEMENTS									
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			\$ 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
D. BALANCE SHEET ITEMS									
<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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ASSETS		\$ 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									
SUBTOTAL LIABILITIES		\$ (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									
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BALANCE SHEET ITEMS		\$ (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
E. NET INCREASE/DECREASE B - C + D			\$ (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
F. ENDING CASH (A + E)			\$ (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 Accruals and Adjustments		\$ (101,787,940.82)							
MYP Ending Fund Balance		\$ (101,787,940.82)							
Variance		\$ -							

2022-23 NO DEFERRALS	Object	Feb
A. BEGINNING CASH	9110	\$ (139,636,845.51)
B. RECEIPTS		
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		
TOTAL RECEIPTS		\$ 24,094,555.73
C. DISBURSEMENTS		
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	\$ -
TOTAL DISBURSEMENTS		\$ 52,517,565.30
D. BALANCE SHEET ITEMS		
<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		\$ -
SUBTOTAL ASSETS		\$ -
<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		
SUBTOTAL LIABILITIES		\$ (925,822.18)
Nonoperating		
Suspense Clearing	9910	\$ -
TOTAL BALANCE SHEET ITEMS		\$ (925,822.18)
E. NET INCREASE/DECREASE B - C + D		\$ (29,348,831.75)
F. ENDING CASH (A + E)		\$ (168,985,677.26)
G. Ending Cash, Plus Cash		
Accruals and Adjustments		

MYP Ending Fund Balance
Variance

2022-23 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									
TOTAL RECEIPTS		\$ 42,208,700.93	\$ 36,449,856.37	\$ 47,776,716.49	\$ 61,904,455.86	\$ 20,151,920.57	\$ 20,124,028.00	\$ 501,356,513.29	\$ 501,356,513.29
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	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL DISBURSEMENTS		\$ 54,631,574.49	\$ 54,800,524.39	\$ 55,148,731.45	\$ 59,658,172.26	\$ 26,871,040.29	\$ 20,124,028.00	\$ 610,168,685.21	\$ 610,168,685
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		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL ASSETS		\$ 72,250.03	\$ -	\$ -	\$ 795,053.69	\$ 3,976,243.20	\$ -	\$ 22,554,494.87	
<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				\$ -	\$ -	\$ -		\$ -	
SUBTOTAL LIABILITIES		\$ (930,493.98)	\$ (925,853.38)	\$ (1,149,615.99)	\$ (833,626.37)	\$ (0.02)	\$ -	\$ (29,212,013.54)	
Nonoperating									
Suspense Clearing	9910	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
TOTAL BALANCE SHEET ITEMS		\$ (858,243.95)	\$ (925,853.38)	\$ (1,149,615.99)	\$ (38,572.68)	\$ 3,976,243.18	\$ -	\$ (6,657,518.67)	
E. NET INCREASE/DECREASE B - C + D		\$ (13,281,117.51)	\$ (19,276,521.40)	\$ (8,521,630.95)	\$ 2,207,710.92	\$ (2,742,876.54)	\$ -	\$ (115,469,690.59)	\$ (108,812,171.92)
F. ENDING CASH (A + E)		\$ (182,266,794.77)	\$ (201,543,316.17)	\$ (210,064,947.12)	\$ (207,857,236.20)				
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)	