



**APPROVED**

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

Agenda Item# 9.1

**Meeting Date:** October 1, 2020

**Subject:** Public Hearing and Approval of 2020-21 Proposed Revised Adopted Budget (The proposed Revised Budget is available beginning Monday, September 28, 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](http://www.scusd.edu).)

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

**Division:** Business Services

**Recommendation:** Conduct a public hearing and adopt the proposed 2020-21 Revised Adopted Budget for All Funds by the October 8<sup>th</sup> deadline.

**Background/Rationale:** In accordance with Ed Code 42127(d), the District has been appointed a Fiscal Advisor. The Fiscal Advisor has been working with the District in order to address the deficiency in the subsequent fiscal year budgets.

Administration is now requesting action to adopt the 2020-21 Proposed Revised Adopted Budget. As indicated at prior Board meetings, the District must meet the October 8<sup>th</sup> deadline for submitting a revised adopted budget to the Sacramento County Office of Education.

**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 Revised Adopted Budget (Cash Flow will be available Monday, September 28, 2020)

<p><b>Estimated Time of Presentation:</b> 30 minutes  <b>Submitted by:</b> Rose Ramos, Chief Business Officer  <b>Approved by:</b> Jorge A. Aguilar, Superintendent</p>
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Sacramento City Unified School District  
Business Services Office

## **NOTICE OF PUBLIC HEARING**

**Public Hearing and Approval of 2020-2021 Proposed Revised Adopted Budget**

Copies of the plan may be inspected at:

**Serna Education Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824**

The Sacramento City Unified School District Governing Board will adopt the  
Proposed Fiscal Year 2020-21 Revised Adopted Budget for All Funds  
at the October 1, 2020 Governing Board Meeting

**HEARING DATE:**

Thursday, October 1, 2020

**TIME:**

6:30 P.M.

**LOCATION:**

Serna Center  
5735 47<sup>th</sup> Avenue  
Sacramento, CA 95824

**FOR ADDITIONAL INFORMATION CONTACT:**

Budget Services (916) 643-9402

# Board of Education Executive Summary

## Business Services

2020-2021 Proposed Revised Budget

October 1, 2020



### I. OVERVIEW/HISTORY:

The District adopted the fiscal year 2020-2021 Budget for All Funds at the June 25, 2020 Board Meeting. The adopted 2020-2021 budget was based on the Governor's May Budget Revision that was released on May 14, 2020. While the Governor's May Budget Revision is a very significant event in the process, the final impact to the District is typically known once the State budget is signed. Per EC§ 42127(h), school districts have 45 days after the final State budget is signed to revise their budget based on the enacted state budget. The District's budget revisions were approved at the August 20, 2020 Board meeting. Based on the disapproval of the budget by the Sacramento County Office of Education, the District must also resubmit a revised 2020-21 budget by October 8, 2020.

### II. Driving Governance:

- Education Code section 42127 requires the Governing Board of each school district to adopt a budget and the proposed expenditures for the Education Protection Account on or before July 1st. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.
- Education Code Section 42127(h) states that "Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act." At the July 16, 2020 Board Meeting, the District provided a budget update on the impact of the State Enacted Budget on the District's Adopted 2020-2021 Budget. The District is submitting for approval a proposed 2020-2021 budget revision that reflects the changes contained in the 2020-2021 State Enacted Budget that differed from the May Revise.
- On or before October 8, 2019 the governing board of the district shall revise the adopted budget to include any response to the recommendations of the County Superintendent, adopt the revised budget, and file the revised budget with the County Superintendent. Before revising the budget, the governing board of the district shall hold a public hearing regarding the proposed revisions. If the County Superintendent is unable to approve the revised budget, the County Superintendent shall invoke his duties under Education Code sections 42127.1 through 42127.3.

# Board of Education Executive Summary

## Business Services

2020-2021 Proposed Revised Budget

October 1, 2020

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### III. Budget:

The Executive Summary provides detailed and summarized financial data and graphs of the 2020-2021 Proposed Revised Budget.

### IV. Goals, Objectives and Measures:

Discuss and adopt the 2020-2021 Proposed Revised Budget at tonight's October 1, 2020 Board Meeting. Continue to provide information to the Board and the public on a monthly basis including required reporting periods such as First, Second and Third Interim reports. Develop significantly improved budget development process to comply with Local Control Accountability Plan (LCAP).

### V. Major Initiatives:

- Continued analysis of information from the State and its impact on District finances.
- Adjust the 2020-21 beginning balances to the 2019-20 Unaudited Actuals ending balances.
- Adjust the 2020-2021 budget to reflect projected revenues and expenditures.

### VI. Results:

Budget development for 2020-2021 has followed the timeline approved by the Board. With the adoption of the 2020-21 Proposed Revised Budget, the board will have met the October 8, 2020 deadline. Due to the 2022-23 fiscal year not meeting the 2% required reserve for economic uncertainties, Sacramento County Office of Education will be required to disapprove the revised budget. The District continues to pursue opportunities to address the structural deficit.

### VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on District finances.
- Continue to obtain stakeholders' input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.
- The District will adopt the 2020-2021 Proposed Revised Budget at the October 1, 2020 Board meeting.

# Board of Education Executive Summary

## Business Services

2020-2021 Proposed Revised Budget

October 1, 2020



Sacramento City Unified School District 2020-21 Proposed Revised Budget General Fund			
Description	Unrestricted	Restricted	Total
<b>REVENUES</b>			
General Purpose (LCFF) Revenues:			
State Aid & EPA	313,314,872	-	313,314,872
Property Taxes & Misc. Local	97,139,600	1,777,094	98,916,694
<b>Total General Purpose</b>	<b>410,454,472</b>	<b>1,777,094</b>	<b>412,231,566</b>
Federal Revenues	155,908	116,678,856	116,834,764
Other State Revenues	6,588,341	68,459,747	75,048,088
Other Local Revenues	7,172,735	2,513,079	9,685,814
<b>TOTAL - REVENUES</b>	<b>424,371,456</b>	<b>189,428,775</b>	<b>613,800,232</b>
<b>EXPENDITURES</b>			
Certificated Salaries	162,106,692	53,426,196	215,532,888
Classified Salaries	36,833,287	21,627,687	58,460,974
Employee Benefits (All)	114,320,652	66,854,322	181,174,974
Books & Supplies	13,668,847	87,590,690	101,259,537
Other Operating Expenses (Services)	28,074,299	55,928,466	84,002,765
Capital Outlay	69,700	414,735	484,435
Other Outgo	1,105,000	-	1,105,000
Direct Support/Indirect Costs	(7,538,361)	6,393,525	(1,144,836)
<b>TOTAL - EXPENDITURES</b>	<b>348,640,116</b>	<b>292,235,621</b>	<b>640,875,737</b>
<b>EXCESS (DEFICIENCY)</b>	<b>75,731,340</b>	<b>(102,806,845)</b>	<b>(27,075,505)</b>
<b>OTHER SOURCES/USES</b>			
Transfers In	2,653,429	-	2,653,429
Transfers (Out)	(1,981,864)	-	(1,981,864)
Contributions (to Restricted Programs)	(94,457,337)	94,457,337	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(93,785,772)</b>	<b>94,457,337</b>	<b>671,565</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(18,054,432)</b>	<b>(8,349,508)</b>	<b>(26,403,940)</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	84,699,103	8,349,508	93,048,611
<b>Ending Balance, June 30</b>	<b>66,644,671</b>	<b>(0)</b>	<b>66,644,670</b>
Revolving Cash/Stores	329,537	-	329,537
Unassigned/Unappropriated Amount	66,315,134	0	66,315,133

# Board of Education Executive Summary

## Business Services

2020-2021 Proposed Revised Budget

October 1, 2020



### General Fund Summary

The District's 2020-21 General Fund projects a total operating deficit of \$27 million resulting in an estimated positive ending fund balance of \$66.6 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables \$329,537; restricted programs -\$0; economic uncertainty \$12,804,083; unassigned \$66,275,133.

In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated below

Description	2020-21 Proposed Budget		
	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>			
Revolving Cash/Prepays	329,537		329,537
Other	-		-
<b>TOTAL - NONSPENDABLE</b>	<b>329,537</b>	<b>-</b>	<b>329,537</b>
<b>RESTRICTED</b>			
Restricted Categorical Balances		(0)	(0)
<b>TOTAL - RESTRICTED</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>
<b>ASSIGNED</b>	40,000		-
<b>UNASSIGNED</b>			
Economic Uncertainty (REU-2%)	12,804,083		12,804,083
Amount Above REU	53,471,050		53,471,050
<b>TOTAL - UNASSIGNED</b>	<b>66,275,133</b>	<b>-</b>	<b>66,275,133</b>
<b>TOTAL - FUND BALANCE</b>	<b>66,604,670</b>	<b>(0)</b>	<b>66,604,670</b>

## Board of Education Executive Summary

### Business Services

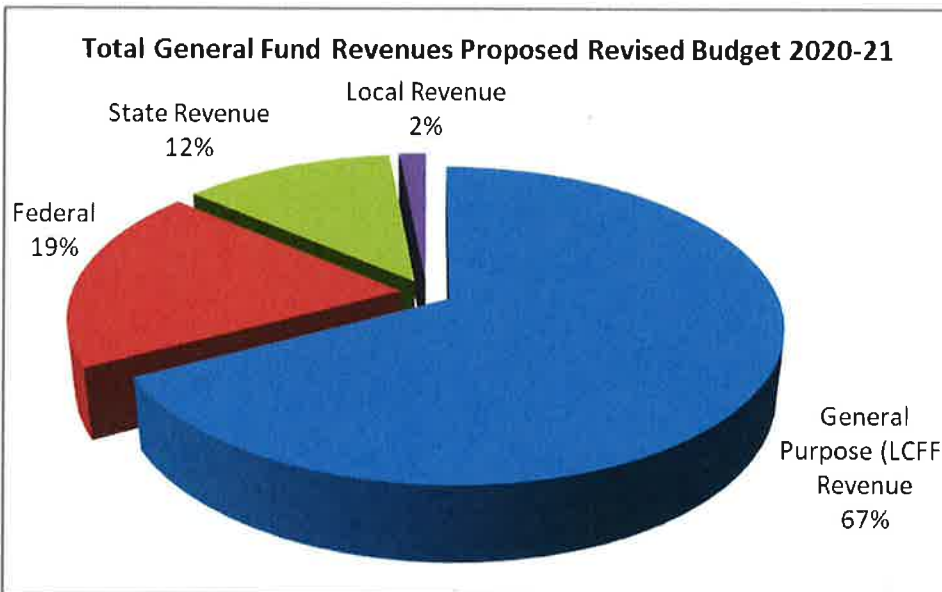
2020-2021 Proposed Revised Budget

October 1, 2020

### General Fund Revenue Components

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

DESCRIPTION	UNRESTRICTED	COMBINED AMOUNT
General Purpose (LCFF) Revenue	\$410,454,472	\$412,231,567
Federal	\$155,908	\$116,834,764
State Revenue	\$6,588,341	\$75,048,088
Local Revenue	\$7,172,735	\$9,685,814
<b>TOTAL</b>	<b>\$424,371,456</b>	<b>\$613,800,233</b>



## Board of Education Executive Summary

### Business Services

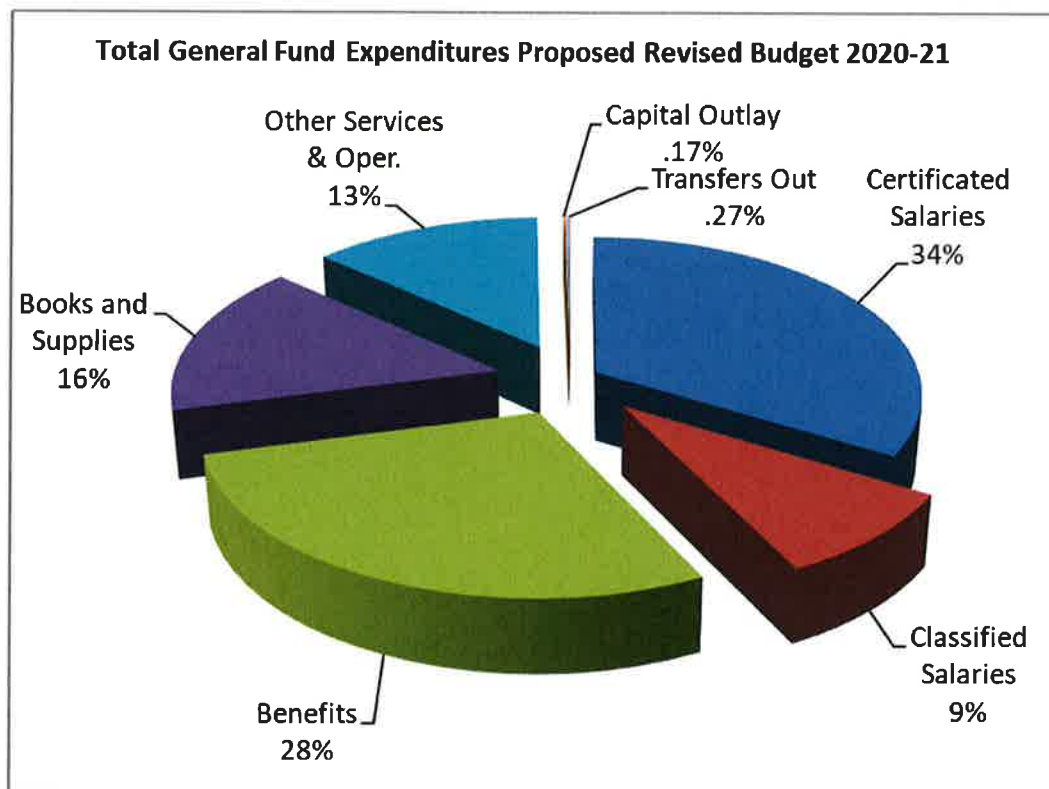
2020-2021 Proposed Revised Budget

October 1, 2020

### General Fund Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 88% of the District's unrestricted budget, and approximately 71% of the total General Fund budget.

DESCRIPTION	UNRESTRICTED	RESTRICTED	COMBINED
Certificated Salaries	162,106,692	53,426,196	\$215,532,888
Classified Salaries	36,833,287	21,627,687	\$58,460,974
Benefits	114,320,652	66,854,322	\$181,174,974
Books and Supplies	13,668,847	87,590,690	\$101,259,537
Other Services & Oper.	28,074,299	55,928,466	\$84,002,765
Capital Outlay	69,700	414,735	\$484,435
Other Outgo/Transfer	1,105,000	0	\$1,105,000
Transfers Out	(671,564)	0	(671,564)
<b>TOTAL</b>	<b>355,506,913</b>	<b>285,842,095</b>	<b>\$641,349,008</b>







## Board of Education Executive Summary

### Business Services

2020-2021 Proposed Revised Budget

October 1, 2020

#### 2019-2020 Ending Fund Balances:

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

The reduced spending in the final months (mid-March thru June 30, 2020) of 2019-2020 improved the unrestricted general fund ending balance for the 2019-2020 fiscal year by \$20M resulting in an ending fund balance of \$84.7M for the unrestricted general fund. The ending fund balance will establish the beginning fund balance for the 2020-2021 budget.

#### Assumptions

##### *General Planning Factors:*

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

<i>Planning Factor per Adopted State Budget</i>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Dept of Finance Statutory COLA</b>	2.31%	2.48%	3.26%
<b>Funded COLA</b>	0.00%	N/A	N/A
<b>SSC Recommended Funded COLA</b>	0.00%	0.00%	0.00%
<b>STRS Employer Rates (Governor's Proposed Rates)</b>	16.15%	16.00%	18.10%
<b>PERS Employer Rates (Governor's Proposed Rates)</b>	20.70%	22.84%	25.50%
<b>Lottery – Unrestricted per ADA</b>	\$150	\$150	\$150
<b>Lottery – Prop. 20 per ADA</b>	\$49	\$49	\$49
<b>Mandated Cost per ADA / One Time Allocation</b>	\$0	\$0	\$0
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$32.18	\$32.18	\$32.18
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$61.94	\$61.94	\$61.94
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$16.86	\$16.86	\$16.86
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$46.87	\$46.87	\$46.87



## Board of Education Executive Summary

### Business Services

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#### *Revenue Assumptions:*

Per enrollment trends, the District anticipates a slight decline. For 2020-21 enrollment is projected at 40,383. The District's unduplicated count is projected to remain relatively stable with a slight decline of approximately 20 students compared to the prior year which results in a decrease of supplemental and concentration revenue. Due to the hold harmless provisions of SB98, the District will be funded based on the 2019-20 funded ADA, so for funding purposes ADA is deemed flat.

#### **0% COLA for LCFF Funds**

The Local Control Funding Formula is based on the Department of Finance's estimates of COLA. The Enacted State Budget eliminated both the COLA and the deficit, leaving LCFF base funding rates flat. The State Enacted Budget does not provide an estimate for the funded COLA for 2021-2022 or 2022-2023. School Services of California recommends that District budget 0% for the projected COLA for 2021-22 and 2022-23. The LCFF revenue calculation in the proposed revised budget is based on a 0% COLA. The projected LCFF revenue for the current and two subsequent years is calculated below:

<b>Projected LCFF Funding per the 2020-2021 State Enacted Budget</b>			
	2020-2021	2021-2022	2022-2023
0% COLA	410,454,472	410,354,668	407,986,101

# Board of Education Executive Summary

## Business Services

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### Additional Assumptions

- Due to the uncertainty regarding when the District will be able to resume on-site instruction, the proposed revised budget for 2020-2021 includes additional one-time savings of approximately \$3.3 million in operational costs to reflect savings through December 2020. These costs are added back in the multi-year projections.
- Vacancy factors have been included in the 2020-2021 budget and in the multi-year projections decreasing the unrestricted budget by approximately \$8.7 million per year and decreasing the restricted budget (mostly Special Education) by approximately \$5.7 million per year. Actual trend analysis shows that throughout a fiscal year, the District will have a number of vacant positions. The District estimated the cost of these vacancies to incorporate into the proposed revised 2020-2021 budget and multi-year projections. The impact is a decrease in expenditures and an improvement to the ending fund balance.

Vacancy Trend Analysis for Fund 01 - Unrestricted General Fund				
<b>Certificated</b>	10/31/2019	1/31/2020	4/30/2020	Annual Average
Number of FTE Vacancies	32.85	27.27	21.87	27.33
as a % of Authorized FTE	2.17%	1.79%	1.43%	1.80%
2020-2021 Vacancy Savings for Certificated Salaries				2,376,330
2020-2021 Vacancy Savings for Certificated Benefits				1,228,484
<b>Proposed Revised 2020-2021 Budgeted Vacancy Savings</b>				<b>3,604,814</b>
<b>Classified</b>	10/31/2019	1/31/2020	4/30/2020	Annual Average
Number of FTE Vacancies	79.47	71.46	74.85	75.26
as a % of Authorized FTE	12.39%	11.04%	11.67%	11.70%
2020-2021 Vacancy Savings for Classified Salaries				2,869,020
2020-2021 Vacancy Savings for Classified Benefits				2,238,603
<b>Proposed Revised 2020-2021 Budgeted Vacancy Savings</b>				<b>5,107,623</b>
Total Unrestricted Vacancy Savings included in the Proposed Revised 2020-2021 Budget and Multi-Year Projections				<b>8,712,436</b>

# Board of Education Executive Summary

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Vacancy Trend Analysis for Fund 01 - Restricted for Special Education				
<b>Certificated</b>	10/31/2019	1/31/2020	4/30/2020	Annual Average
Number of FTE Vacancies	25.60	24.40	18.40	22.80
as a % of Authorized FTE	7.87%	7.39%	5.54%	7.00%
2020-2021 Vacancy Savings for Special Ed Certificated Salaries				1,803,412
2020-2021 Vacancy Savings for Restricted Spec Ed Certificated Benefits				983,802
<b>Proposed Revised 2020-2021 Budgeted Vacancy Savings</b>				<b>2,787,214</b>
<b>Classified</b>	10/31/2019	1/31/2020	4/30/2020	Annual Average
Number of FTE Vacancies	27.83	29.83	28.83	28.83
as a % of Authorized FTE	10.82%	11.50%	11.12%	11.00%
2020-2021 Vacancy Savings for Restricted Spec Ed Classified Salaries				918,658
2020-2021 Vacancy Savings for Restricted Spec Ed Classified Benefits				900,303
<b>Proposed Revised 2020-2021 Budgeted Vacancy Savings</b>				<b>1,818,961</b>
Other Restricted Vacancy Savings Salaries & Benefits				1,086,762
Total Restricted Vacancy Savings included in the Proposed Revised 2020-2021 Budget and Multi-Year Projections				<b>5,692,937</b>

- As a result of applying the vacancy savings to the restricted budgets, contributions were decreased by the appropriate amounts in the proposed revised 2020-2021 budget.

**Board of Education Executive Summary**  
**Business Services**  
 2020-2021 Proposed Revised Budget  
 October 1, 2020



**Changes from 8/20/20 Board Approved Budget Revisions**

	Budget Revisions 8/20/20 2020-2021			Proposed Revised Budget 2020-2021			Change in 2020-2021 Since Budget Revisions 8/20/20			Note
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	
<b>Revenue</b>										
General Purpose	410,569,689	1,777,094	412,346,783	410,454,472	1,777,094	412,231,566	(115,217)	0	(115,217)	1
Federal Revenue	155,908	98,463,391	98,619,299	155,908	116,678,856	116,834,764	0	18,215,465	18,215,465	2
State Revenue	6,588,341	66,141,396	72,729,737	6,588,341	68,459,747	75,048,088	0	2,318,351	2,318,351	3
Local Revenue	6,049,382	1,210,934	7,260,315	7,172,735	2,513,079	9,685,814	1,123,353	1,302,145	2,425,498	4
<b>Total Revenue</b>	<b>423,363,320</b>	<b>167,592,815</b>	<b>590,956,135</b>	<b>424,371,456</b>	<b>189,428,775</b>	<b>613,800,232</b>	<b>1,008,136</b>	<b>21,835,960</b>	<b>22,844,097</b>	
<b>Expenditures</b>										
Certificated Salaries	166,623,639	56,342,875	222,966,514	162,106,692	53,426,196	215,532,888	(4,516,947)	(2,916,679)	(7,433,626)	5
Classified Salaries	38,951,846	22,571,840	61,523,686	36,833,287	21,627,687	58,460,974	(2,118,559)	(944,153)	(3,062,712)	6
Benefits	119,663,134	69,442,822	189,105,956	114,320,652	66,854,322	181,174,974	(5,342,482)	(2,588,500)	(7,930,982)	7
Books and Supplies	12,835,840	60,499,722	73,335,562	13,668,847	87,590,690	101,259,537	833,007	27,090,968	27,923,975	8
Other Services & Oper. Expenses	31,349,048	52,782,353	84,131,400	28,074,299	55,928,466	84,002,765	(3,274,749)	3,146,113	(128,635)	9
Capital Outlay	1,038,323	414,735	1,453,058	69,700	414,735	484,435	(968,623)	0	(968,623)	10
Other Outgo 7xxx	5,000	0	5,000	1,105,000	0	1,105,000	1,100,000	0	1,100,000	11
Transfer of Indirect 73xx	(6,491,765)	5,361,221	(1,130,544)	(7,538,361)	6,393,525	(1,144,836)	(1,046,596)	1,032,304	(14,292)	12
<b>Total Expenditures</b>	<b>363,975,065</b>	<b>267,415,567</b>	<b>631,390,632</b>	<b>348,640,116</b>	<b>292,235,621</b>	<b>640,875,737</b>	<b>(15,334,949)</b>	<b>24,820,053</b>	<b>9,485,104</b>	
Deficit/Surplus	59,388,255	(99,822,752)	(40,434,498)	75,731,340	(102,806,845)	(27,075,505)	16,343,085	(2,984,093)	13,358,992	
Transfers in/(out)	913,015	0	913,015	671,564	0	671,564	(241,451)	0	(241,451)	13
Contributions to Restricted	(99,827,302)	99,827,302	0	(94,457,337)	94,457,337	0	5,369,965	(5,369,965)	0	14
<b>Net increase (decrease) in Fund Balance</b>	<b>(39,526,032)</b>	<b>4,550</b>	<b>(39,521,483)</b>	<b>(18,054,433)</b>	<b>(8,349,508)</b>	<b>(26,403,941)</b>	<b>21,471,599</b>	<b>(8,354,058)</b>	<b>13,117,541</b>	
Beginning Balance	63,803,265	0	63,803,265	84,699,103	8,349,508	93,048,611	20,895,838	8,349,508	29,245,346	
<b>Ending Balance</b>	<b>24,277,233</b>	<b>4,550</b>	<b>24,281,782</b>	<b>66,644,670</b>	<b>(0)</b>	<b>66,644,670</b>	<b>42,367,437</b>	<b>(4,550)</b>	<b>42,362,887</b>	
Revolving/Stores/Prepays	225,000		225,000	329,537		329,537	104,537	0	104,537	
Reserve for Econ Uncertainty (2%)	12,609,552		12,609,552	12,804,083		12,804,083	194,531	0	194,531	
Restricted Programs		4,550	4,550	0	(0)	(0)	0	(4,550)	(4,550)	
Assigned for H&H Cap City	40,000			40,000			0			
<b>Unappropriated Fund Balance</b>	<b>11,402,681</b>	<b>0</b>	<b>11,442,681</b>	<b>53,471,050</b>	<b>0</b>	<b>53,511,050</b>	<b>42,068,369</b>	<b>0</b>	<b>42,068,369</b>	
<i>Unappropriated Percent</i>			<i>1.8%</i>			<i>8.3%</i>				

# Board of Education Executive Summary

## Business Services

2020-2021 Proposed Revised Budget

October 1, 2020



**Proposed Budget Revisions for 2020-2021 Budget** – (explanation of changes from 8/20/20 budget revisions)

### Unrestricted Revenue & Expenditure Changes

1. LCFF revenue is adjusted by \$115K for ADA adjustments
2. Federal Revenue no change from adopted budget
3. State Revenue no change from adopted budget
4. Local Revenue is adjusted by \$1.1M for revised Interagency Charter Fees
5. Certificated salaries were reduced by \$4.5M to budget vacancy savings of \$2.4M, maintain positions in restricted resources of \$2.4M and for adjustments to department budgets of \$260K
6. Classified salaries were reduced by \$2.1M to budget vacancy savings of \$2.9M and for adjustments to department budgets of \$750K
7. Benefits were reduced by \$5.3M for the corresponding changes to certificated and classified salaries and \$1M to adjust projected health benefit rate increase
8. Books and Supplies were adjusted by \$833K to align department budgets
9. Services and Capital Outlay were reduced by \$3.2M to adjust utility budgets by \$3M for reduced usage and other adjustments for departments
10. Capital Outlay was reduced by \$970K to align department budgets
11. Other Outgo was adjusted by \$1.1M to budget for tuition to County Office of Education for Community Day School
12. Indirect costs from restricted programs are expected to increase by \$1M due to program adjustments
13. Transfers In/Out were reduced by \$242K for adjustments to Charter Schools and Child Development
14. Contributions to Special Ed are reduced by \$5.4M due to the reduction for vacancy savings and an increase to Routine Restricted Maintenance to satisfy the 3% requirement

### Restricted Revenue & Expenditure Changes

2. Federal Revenue was adjusted \$18M to add Carryover the majority being COVID Relief Funds, Title II,III & IV, 2st Century & SIG.
3. State Revenue was adjusted by \$2.3M to add Carryover the majority being ASES, CTE Incentive, & Partnership Academies.
4. Local Revenue was adjusted by \$1.3M to add Carryover for various local awards
5. Certificated salaries were reduced by \$2.9M to budget vacancy savings of \$2.9M, and for adjustments to department budgets of \$22K
6. Classified salaries were reduced by \$944K to budget vacancy savings of \$918K and for adjustments to department budgets of \$26K
7. Benefits were reduced by \$2.6M for the corresponding changes to certificated and classified salaries and \$450K to adjust projected health benefit rate increase

# Board of Education Executive Summary

## Business Services

2020-2021 Proposed Revised Budget

October 1, 2020



8. Books and Supplies have been adjusted by \$27M mainly for one-time Federal COVID Relief Funds (ESSER) of \$14.4M, carryover for RRM \$2M, Medi-Cal \$1.5M, CTE Incentive \$1.1M, Restricted Lottery \$1.1M, Title III & IV \$1.4M, SIG \$800K, ASES \$600K and the balance for various other awards of \$4.1M The Books and Supplies category is used to balance restricted budgets when funding is known but exact expenditure plans are not. Once decisions are made as to type of expenditures, the budget will be moved to the appropriate line item.
9. Services have been adjusted by \$3.1M to allocate one-time carryover funds mainly Clean Energy Act \$1.1M, Low Performing Grant \$1.8M and \$200K various other awards
10. Capital Outlay - no change
11. Other Outgo – no change
12. Indirect costs are expected to increase by \$1M due to program adjustments
13. Transfers – no change
14. Contributions to Special Ed are reduced by \$5.4M due to the reduction for vacancy savings and an increase to Routine Restricted Maintenance to satisfy the 3% requirement

<b>Transfers to Other Funds from Unrestricted General Fund</b>	<b>Budget Revisions 2020-21</b>	<b>Proposed Revised Budget 2020-21</b>	<b>Change</b>
Adult Ed	596,835	596,835	-
Child Development	438,792	549,131	110,339
<b>Totals</b>	<b>1,035,627</b>	<b>1,145,966</b>	<b>110,339</b>

<b>Transfer to Charter School Fund from Unrestricted General Fund</b>	<b>Budget Revisions 2020-21</b>	<b>Proposed Revised Budget 2020-21</b>	<b>Change</b>
New Tech	704,903	521,079	(183,824)
New Joseph Bonnheim	149,033	-	(149,033)
George Washington Carver	493,968	314,819	(179,149)
<b>Total</b>	<b>1,347,904</b>	<b>835,898</b>	<b>(512,006)</b>

# Board of Education Executive Summary

## Business Services

2020-2021 Proposed Revised Budget

October 1, 2020



### Multi-Year Revenue and Expenditure Projections

#### Unrestricted Multi-Year Revenue Projections:

##### Fiscal Year 2021-2022

- LCFF COLA 0%
- Federal Revenue is projected to remain constant
- State Revenue is projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by approximately \$7.7M for increased Special Education expenditures per historical trends

##### Fiscal Year 2022-2023

- LCFF COLA 0%
- Federal Revenue is projected to remain constant
- State Revenue is projected to remain constant
- Local Revenue is projected to remain constant
- Contributions to Special Ed were increased by \$7.4M for increased Special Education expenditures per historical trends

#### Restricted Multi-Year Revenue Projections:

##### Fiscal Year 2021-2022

- Federal Revenue was reduced by \$72.7M to remove SIG of \$17M, Title I, II, III, IV of \$8.4M carryover and one-time Learning Loss Mitigation Funds of \$49.8M and to add one-time ESSER CARES \$2.8M
- State Revenue was reduced by \$8.5M to remove one-time Learning Loss Mitigation funds of \$3.5M, and remove other carryover of \$5M (CTE Incentive, Strong Workforce, Low Performing Block Grant, ASES, Partnership Academies, etc.)
- Local Revenue is projected to remain unchanged
- Contributions to Special Ed were increased by \$7.7M for increased Special Education expenditures per historical trends

##### Fiscal Year 2022-2023

- Federal Revenue was reduced by \$5.4M to remove one-time Learning Loss Mitigation funds of \$2.9M and Title I Carryover of \$2.5M
- State Revenue is projected to remain unchanged
- Local Revenue is projected to remain unchanged
- Contributions to Special Ed were increased by \$7.4M for increased Special Education



# Board of Education Executive Summary

## Business Services

2020-2021 Proposed Revised Budget

October 1, 2020



expenditures per historical trends

### Unrestricted Multi-Year Expenditure Projections:

#### Fiscal Year 2021-2022

- Certificated salaries are adjusted by \$2M for step and column increases and maintain vacancy savings
- Classified salaries are adjusted by \$533K for step and column, add back temp bus drivers and maintain vacancy savings
- Benefit adjustments of \$5.4M reflect the salary changes noted above, program adjustments, the updated rates for PERS & STRS and an increase for health benefits
- Books and Supplies have been adjusted by \$505K to remove one-time expenditures of textbooks and IT of \$4.5M and add one-time textbook expenditure of \$5M
- Services are reduced by \$1.5 to remove one-time expenditures
- Capital Outlay remains constant
- Other Outgo remains constant
- Indirect costs from restricted programs are expected to decrease due to program adjustments mainly one-time CARES funded expenditures
- Transfers out remains constant

#### Fiscal Year 2022-2023

- Certificated salaries are adjusted by \$2M for step and column increases and maintain vacancy savings
- Classified salaries are adjusted by \$333K for step and column and maintain vacancy savings
- Benefit adjustments of \$9.6M reflect the salary changes noted above, program adjustments, applicable rates for PERS & STRS and additional increase for health benefits
- Books and Supplies have been adjusted by \$5M to remove one-time textbook expenditure of \$5M
- Services are adjusted by \$78K for expected utility rate increases
- Capital Outlay remains constant
- Other Outgo remains constant
- Indirect costs from restricted programs are expected to decrease due to program adjustments
- Transfers out remains constant

### Restricted Multi-Year Expenditure Projections:

#### Fiscal Year 2021-22

- Certificated step and column costs are expected to increase by \$485K and by \$836M for

## Board of Education Executive Summary

### Business Services

2020-2021 Proposed Revised Budget

October 1, 2020

- additional Special Ed positions and salaries maintain vacancy savings
- Other certificated salary adjustments include removing one-time carryover (SIG & Title I, etc.) of \$6.3M
- Classified step costs are expected to increase by \$184K and by \$1.2M for additional Special Education positions and salaries maintain vacancy savings
- Other classified salary adjustments include removing one-time carryover (SIG & Title I, etc.) of \$2.2M
- Adjustments to benefits of \$257K reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs, the additional increase for health benefits, and removal of one-time expenditures for carryover (SIG and Title I, etc.)
- Books and Supplies have been adjusted by \$65M to remove one-time expenditures including COVID relief funding ESSER, Learning Loss Mitigation funds of \$49M, SIG \$5.8M, Title I and other carryover of \$9.2M (Title I, Title IV, CTE Incentive, etc.) and additional special education services of \$560K
- Services have been adjusted by \$9M to remove one-time expenditures including SIG \$2.1M, Federal carryover \$900K, State awards carryover of \$3.7M and ESSER CARES of \$3.3M and additional special education services of \$1.1M
- Capital Outlay is adjusted by \$20K to remove one-time expenditures
- Other Outgo remains constant
- Indirect costs are expected to decrease due to program adjustments
- Budget reductions of \$1.2M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits, the projected revenue for these programs will not cover all costs
- Transfers remains constant

#### Fiscal Year 2022-23

- Certificated step and column costs are expected to increase by \$444K and by \$667K for additional Special Ed positions and salaries maintain vacancy savings
- Other certificated salary adjustments include removing one-time carryover of \$32K
- Classified salaries are adjusted by \$172K for step and column and by \$871K for additional Special Ed positions and maintain vacancy savings
- Other classified salary adjustments include removing one-time carryover of \$80K
- Benefit adjustments of \$5.4M reflect the effects of salary changes noted above, program adjustments, the applicable rates for PERS & STRS and the additional increase for health benefits
- Books and Supplies have been adjusted by \$2.9M to remove one-time carryover expenditures and include additional special education services
- Services have been adjusted by \$1.2M to remove one-time carryover expenditures, and include additional special education services
- Capital Outlay remains constant



## **Board of Education Executive Summary**

### **Business Services**

2020-2021 Proposed Revised Budget

October 1, 2020

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- Other Outgo remains constant
- Indirect costs are expected to decrease due to program adjustments
- Budget reductions of \$2.3M will be required for self-sustaining programs due to increases in statutory benefits and health care benefits, the projected revenue for these programs will cover all costs
- Transfers remains constant

**Board of Education Executive Summary**  
**Business Services**  
 2020-2021 Proposed Revised Budget  
 October 1, 2020



**Multi-Year Projections**

	Revised Budget 2020-2021			Projection 2021-22			Projection 2022-23		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>									
General Purpose	410,454,472	1,777,094	412,231,567	410,354,668	1,777,094	412,131,762	407,986,100	1,777,094	409,763,194
Federal Revenue	155,908	116,678,856	116,834,764	155,908	43,936,740	44,092,648	155,908	38,580,990	38,736,898
State Revenue	6,588,341	68,459,747	75,048,088	6,588,341	59,981,723	66,570,064	6,588,341	59,981,723	66,570,064
Local Revenue	7,172,735	2,513,079	9,685,814	7,172,735	2,513,079	9,685,813.6	7,172,735	2,513,079	9,685,814
<b>Total Revenue</b>	<b>424,371,456</b>	<b>189,428,775</b>	<b>613,800,233</b>	<b>424,271,652</b>	<b>108,208,636</b>	<b>532,480,288</b>	<b>421,903,084</b>	<b>102,852,886</b>	<b>524,755,970</b>
<b>Expenditures</b>									
Certificated Salaries	162,106,692	53,426,196	215,532,888	164,133,499	48,480,383	212,613,882	166,160,306	49,559,025	215,719,331
Classified Salaries	36,833,287	21,627,687	58,460,974	37,367,279	20,733,816	58,101,095	37,701,271	21,697,123	59,398,394
Benefits	114,320,652	66,854,322	181,174,974	119,725,541	66,596,999	186,322,541	129,337,543	71,976,032	201,313,576
Books and Supplies	13,668,847	87,590,690	101,259,537	14,174,265	23,213,720	37,387,985	9,174,265	20,275,646	29,449,911
Other Services & Oper. Expenses	28,074,299	55,928,466	84,002,765	26,604,432	46,970,954	73,575,386	26,683,088	45,703,858	72,386,946
Capital Outlay	69,700	414,735	484,435	69,700	394,735	464,435	69,700	394,735	464,435
Other Outgo 7xxx	1,105,000	0	1,105,000	1,105,000	0	1,105,000	1,105,000	0	1,105,000
Transfer of Indirect 73xx	(7,538,361)	6,393,525	(1,144,836)	(6,398,515)	5,253,679	(1,144,836)	(6,321,449)	5,176,613	(1,144,836)
Budget Reductions	0	0	0	0	(1,250,707)	(1,250,707)	0	(2,303,579)	(2,303,579)
<b>Total Expenditures</b>	<b>348,640,116</b>	<b>292,235,621</b>	<b>640,875,737</b>	<b>356,781,201</b>	<b>210,393,578</b>	<b>567,174,780</b>	<b>363,909,725</b>	<b>212,479,452</b>	<b>576,389,177</b>
Deficit/Surplus	75,731,340	(102,806,845)	(27,075,505)	67,490,451	(102,184,943)	(34,694,492)	57,993,360	(109,626,566)	(51,633,207)
Other Sources/(uses)	0	0	0	0	0	0	0	0	0
Transfers in/(out)	671,564	0	671,564	671,564	0	671,564	671,564	0	671,564
Contributions to Restricted	(94,457,337)	94,457,337	0	(102,184,943)	102,184,943	0	(109,626,566)	109,626,566	0
Net increase (decrease) in Fund Balance	<b>(18,054,433)</b>	<b>(8,349,508)</b>	<b>(26,403,941)</b>	<b>(34,022,928)</b>	<b>(0)</b>	<b>(34,022,928)</b>	<b>(50,961,642)</b>	<b>(0)</b>	<b>(50,961,643)</b>
Beginning Balance	84,699,103	8,349,508	93,048,611	66,644,670	(0)	66,644,670	32,621,742	0	32,621,743
<b>Ending Balance</b>	<b>66,644,670</b>	<b>(0)</b>	<b>66,644,670</b>	<b>32,621,742</b>	<b>0</b>	<b>32,621,742</b>	<b>(18,339,900)</b>	<b>(0)</b>	<b>(18,339,900)</b>
Revolving/Stores/Prepays	329,537		329,537	329,537		329,537	329,537		329,537
Reserve for Econ Uncertainty (2%)	12,804,083		12,804,083	11,330,064		11,330,064	11,514,352		11,514,352
Restricted Programs	0	(0)	(0)	0	0	0	0	(0)	(0)
Assigned H&H Cap City	40,000		40,000	0		0	0		0
<b>Unappropriated Fund Balance</b>	<b>53,471,050</b>	<b>0</b>	<b>53,471,050</b>	<b>20,962,141</b>	<b>0</b>	<b>20,962,140</b>	<b>(30,183,789)</b>	<b>0</b>	<b>(30,183,789)</b>
<i>Unappropriated Percent</i>			<i>8.3%</i>			<i>3.7%</i>			<i>-5.2%</i>



## Board of Education Executive Summary

### Business Services

2020-2021 Proposed Revised Budget

October 1, 2020

#### Cash Flow

The State Enacted Budget increased the cash deferrals by approximately \$12 billion and will reduce the deferrals (starting with the earliest deferrals) pending additional Federal funds. The months subject to the cash deferrals include February through June for both fiscal years 2020-2021 and 2021-2022. For the District this represents approximately cash deferrals of \$127M and \$108M in 2020-2021 and 2021-2022, respectively. The charts below provide the months and dollar amounts subject to the deferrals in 2020-2021 and 2021-2022. Based upon the analysis completed for the Proposed Revised Budget, the District projects having a positive cash balance through April 2021 with major cash challenges in May 2021 and thereafter. The District intends to pursue all short term internal and external borrowing options and will apply for the State Apportionment Deferral Waiver.

#### Projected Cash Deferrals

Projected Deferrals	20-21	21-22	22-23
February 53% deferred to November	\$ 16,858,251	\$ 12,996,475	\$ -
March 82% deferred to October	\$ 26,082,578	\$ 22,674,701	\$ -
April 82% deferred to September	\$ 26,082,578	\$ 22,674,701	\$ -
May 82% deferred to August	\$ 26,082,578	\$ 22,674,701	\$ -
June 100% deferred to July	\$ 31,808,022	\$ 27,652,074	\$ -
<b>Total Projected Deferrals</b>	<b>\$ 126,914,006</b>	<b>\$ 108,672,650</b>	<b>\$ -</b>

# Board of Education Executive Summary

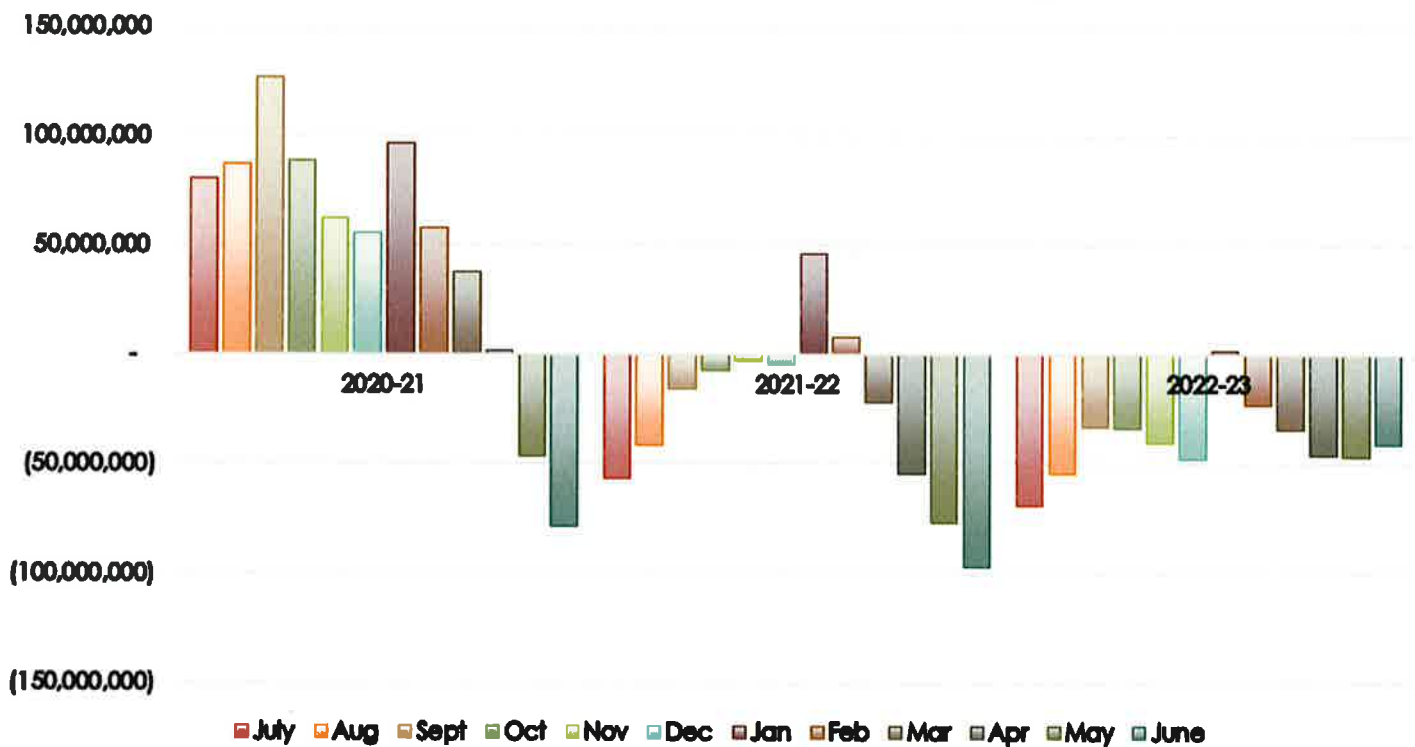
## Business Services

2020-2021 Proposed Revised Budget

October 1, 2020



Updated Projected Cash Flow: Includes Cash Deferrals & Federal Funds per 2020-2021 State Budget



# Board of Education Executive Summary

## Business Services

2020-2021 Proposed Revised Budget

October 1, 2020



### Other Funds

		<b>Beginning Fund Balance</b>	<b>Budgeted Net Change</b>	<b>2020-21 Proposed Budget Fund Balance</b>
01	General (Unrestricted and Restricted)	\$93,048,611	(\$26,403,941)	\$66,644,670
9	Charter Schools	\$3,975,366	(\$1,922,146)	\$2,053,220
11	Adult	\$353,245	\$0	\$353,245
12	Child Development	\$15,285	\$110,339	\$125,624
13	Cafeteria	\$12,807,058	\$0	\$12,807,058
21	Building Fund	\$62,467,593	(\$25,856,163)	\$36,611,429
25	Capital Facilities	\$20,196,507	(\$3,620,349)	\$16,576,158
49	Capital Projects for Blended Components	\$2,020,746	(\$962,236)	\$1,058,510
51	Bond Interest and Redemption	\$31,948,534	(\$3,809,576)	\$28,138,958
67	Self-Insurance Fund	\$12,935,257	\$0	\$12,935,257

## Board of Education Executive Summary

### Business Services

2020-2021 Proposed Revised Budget

October 1, 2020

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#### *Conclusion:*

Due to the COVID-19 pandemic, schools have been in distance learning mode since mid-March 2020, and this resulted in one-time savings of approximately \$20M in 2019-2020. Because schools continue to remain in distance learning mode, the District is projecting additional one-time savings in the 2020-2021 budget year of approximately \$3M. The District has also included on-going vacancy savings in the proposed revised budget of approximately \$14M for both unrestricted and restricted. The unrestricted vacancy savings along with other adjustments including expenditure reductions and lower contributions have improved the District's 2020-2021 projected unrestricted fund balance by approximately \$21M. The District is projected to satisfy the 2% required reserve for economic uncertainties in 2020-2021 and 2021-2022 but not in 2022-2023. Although the District's projected unrestricted ending fund balance has improved, the structural deficit has not been eliminated. An ongoing budget solution is still required in order for the District to achieve fiscal solvency and avoid a State Loan. Based on the proposed revised budget the District projects an ongoing needed solution of \$50M.



**2020-2021  
Proposed Revised Adopted Budget**



**Guiding Principle**

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

Board of Education  
October 1, 2020

# **Sacramento City Unified School District**

## **Board of Education**

Jessie Ryan, President, Area 7  
Christina Pritchett, Vice President, Area 3  
Michael Minnick, 2<sup>nd</sup> Vice President, Area 4  
Lisa Murawski, Area 1  
Leticia Garcia, Area 2  
Mai Vang, Area 5  
Darrel Woo, Area 6  
Isa Sheikh, Student Board Member

## **Cabinet**

Jorge A. Aguilar, J.D., Superintendent  
Lisa Allen, Deputy Superintendent  
Cancy McArn, Chief Human Resource Officer  
Christine Baeta, Chief Academic Officer  
Rose F. Ramos, Chief Business Officer  
Tara Gallegos, Chief Communications Officer  
Vincent Harris, Chief Continuous Improvement and Accountability 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/Website  
Date: September 28, 2020

Place: District office  
Date: October 01, 2020  
Time: 06:00 PM

Adoption Date: October 01, 2020

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

Contact person for additional information on the budget reports:

Name: Rose Ramos Telephone: 916-643-9055

Title: Chief Business Officer E-mail: Rose-F-Ramos@scusd.edu

### Criteria and Standards Review Summary

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • 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:		X
				Jun 25, 2020
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		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:	\$ 4,755,974.00
Less: Amount of total liabilities reserved in budget:	\$ 4,755,974.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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: 10/1/20

For additional information on this certification, please contact:

Name: Rose Ramos

Title: Chief Business Officer

Telephone: 916-643-9055

E-mail: Rose-F-Ramos@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 Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	410,454,471.00	-0.02%	410,354,667.00	-0.58%	407,986,100.00
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	0.00%	6,588,341.00	0.00%	6,588,341.00
4. Other Local Revenues	8600-8799	7,172,735.27	0.00%	7,172,735.00	0.00%	7,172,735.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,653,428.54	0.00%	2,653,428.54	0.00%	2,653,428.54
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(94,457,337.45)	8.18%	(102,184,943.00)	7.28%	(109,626,566.00)
6. Total (Sum lines A1 thru A5c)		332,567,546.36	-2.35%	324,740,136.54	-3.02%	314,929,946.54
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				162,106,692.11		164,133,499.11
b. Step & Column Adjustment				2,026,807.00		2,026,807.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	162,106,692.11	1.25%	164,133,499.11	1.23%	166,160,306.11
2. Classified Salaries						
a. Base Salaries				36,833,287.45		37,367,279.45
b. Step & Column Adjustment				333,992.00		333,992.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				200,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,833,287.45	1.45%	37,367,279.45	0.89%	37,701,271.45
3. Employee Benefits	3000-3999	114,320,651.71	4.73%	119,725,541.00	8.03%	129,337,543.00
4. Books and Supplies	4000-4999	13,668,847.49	3.70%	14,174,265.00	-35.28%	9,174,265.00
5. Services and Other Operating Expenditures	5000-5999	28,074,298.66	-5.24%	26,604,432.00	0.30%	26,683,088.00
6. Capital Outlay	6000-6999	69,700.00	0.00%	69,700.00	0.00%	69,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,105,000.00	0.00%	1,105,000.00	0.00%	1,105,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,538,360.86)	-15.12%	(6,398,515.00)	-1.20%	(6,321,449.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,981,863.84	0.00%	1,981,863.84	0.00%	1,981,863.84
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		350,621,980.40	2.32%	358,763,065.40	1.99%	365,891,588.40
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(18,054,434.04)		(34,022,928.86)		(50,961,641.86)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		84,699,102.92		66,644,668.88		32,621,740.02
2. Ending Fund Balance (Sum lines C and D1)		66,644,668.88		32,621,740.02		(18,339,901.84)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	329,536.53		329,537.00		329,537.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	40,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,804,083.00		11,330,064.00		11,514,352.00
2. Unassigned/Unappropriated	9790	53,471,049.35		20,962,139.02		(30,183,790.84)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		66,644,668.88		32,621,740.02		(18,339,901.84)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,804,083.00		11,330,064.00		11,514,352.00
c. Unassigned/Unappropriated	9790	53,471,049.35		20,962,139.02		(30,183,790.84)
(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)		66,275,132.35		32,292,203.02		(18,669,438.84)
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B2d - In 21/21 adds in \$200,000 for bus drivers supplemental time assuming school open all year for field trips						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,777,094.00	0.00%	1,777,094.00	0.00%	1,777,094.00
2. Federal Revenues	8100-8299	116,678,855.88	-62.34%	43,936,740.00	-12.19%	38,580,990.00
3. Other State Revenues	8300-8599	68,459,746.80	-12.38%	59,981,723.00	0.00%	59,981,723.00
4. Other Local Revenues	8600-8799	2,513,078.59	0.00%	2,513,078.00	0.00%	2,513,078.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	94,457,337.45	8.18%	102,184,943.00	7.28%	109,626,566.00
6. Total (Sum lines A1 thru A5c)		283,886,112.72	-25.89%	210,393,578.00	0.99%	212,479,451.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				53,426,195.64		48,480,383.64
b. Step & Column Adjustment				484,900.00		444,200.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,430,712.00)		634,442.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,426,195.64	-9.26%	48,480,383.64	2.22%	49,559,025.64
2. Classified Salaries						
a. Base Salaries				21,627,686.90		20,733,815.90
b. Step & Column Adjustment				184,100.00		172,300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,077,971.00)		791,007.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,627,686.90	-4.13%	20,733,815.90	4.65%	21,697,122.90
3. Employee Benefits	3000-3999	66,854,322.07	-0.38%	66,596,999.00	8.08%	71,976,032.00
4. Books and Supplies	4000-4999	87,590,689.85	-73.50%	23,213,720.00	-12.66%	20,275,646.00
5. Services and Other Operating Expenditures	5000-5999	55,928,465.92	-16.02%	46,970,954.00	-2.70%	45,703,858.00
6. Capital Outlay	6000-6999	414,735.00	-4.82%	394,735.00	0.00%	394,735.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,393,525.23	-17.83%	5,253,679.00	-1.47%	5,176,613.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(1,250,708.54)		(2,303,581.54)
11. Total (Sum lines B1 thru B10)		292,235,620.61	-28.01%	210,393,578.00	0.99%	212,479,451.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(8,349,507.89)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,349,507.89		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
F. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
B1d and B2d - removes expenses for grants ending, adjustments for additional positions in special education. B10- Adjustments will need to be made to self-sustaining grants for increase costs for PERS, STRS, and health benefit increases of 8% for each of the future years.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	412,231,565.00	-0.02%	412,131,761.00	-0.57%	409,763,194.00
2. Federal Revenues	8100-8299	116,834,763.88	-62.26%	44,092,648.00	-12.15%	38,736,898.00
3. Other State Revenues	8300-8599	75,048,087.80	-11.30%	66,570,064.00	0.00%	66,570,064.00
4. Other Local Revenues	8600-8799	9,685,813.86	0.00%	9,685,813.00	0.00%	9,685,813.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,653,428.54	0.00%	2,653,428.54	0.00%	2,653,428.54
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)		616,453,659.08	-13.19%	535,133,714.54	-1.44%	527,409,397.54
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				215,532,887.75		212,613,882.75
b. Step & Column Adjustment				2,511,707.00		2,471,007.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,430,712.00)		634,442.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	215,532,887.75	-1.35%	212,613,887.75	1.46%	215,719,331.75
2. Classified Salaries						
a. Base Salaries				58,460,974.35		58,101,095.35
b. Step & Column Adjustment				518,092.00		506,292.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(877,971.00)		791,007.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	58,460,974.35	-0.62%	58,101,095.35	2.23%	59,398,394.35
3. Employee Benefits	3000-3999	181,174,973.78	2.84%	186,322,540.00	8.05%	201,313,575.00
4. Books and Supplies	4000-4999	101,259,537.34	-63.08%	37,387,985.00	-21.23%	29,449,911.00
5. Services and Other Operating Expenditures	5000-5999	84,002,764.58	-12.41%	73,575,386.00	-1.62%	72,386,946.00
6. Capital Outlay	6000-6999	484,435.00	-4.13%	464,435.00	0.00%	464,435.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,105,000.00	0.00%	1,105,000.00	0.00%	1,105,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,144,835.63)	0.00%	(1,144,836.00)	0.00%	(1,144,836.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,981,863.84	0.00%	1,981,863.84	0.00%	1,981,863.84
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(1,250,708.54)		(2,303,581.54)
11. Total (Sum lines B1 thru B10)		642,857,601.01	-11.46%	569,156,643.40	1.62%	578,371,039.40
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(26,403,941.93)		(34,022,928.86)		(50,961,641.86)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		93,048,610.81		66,644,668.88		32,621,740.02
2. Ending Fund Balance (Sum lines C and D1)		66,644,668.88		32,621,740.02		(18,339,901.84)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	329,536.53		329,537.00		329,537.00
b. Restricted	9740	0.00		0.00		0.00
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	40,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,804,083.00		11,330,064.00		11,514,352.00
2. Unassigned/Unappropriated	9790	53,471,049.35		20,962,139.02		(30,183,790.84)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		66,644,668.88		32,621,740.02		(18,339,901.84)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,804,083.00		11,330,064.00		11,514,352.00
c. Unassigned/Unappropriated	9790	53,471,049.35		20,962,139.02		(30,183,790.84)
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)		66,275,132.35		32,292,203.02		(18,669,438.84)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.31%		5.67%		-3.23%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
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)		38,219.84		38,097.87		37,954.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		642,857,601.01		569,156,643.40		578,371,039.40
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)		642,857,601.01		569,156,643.40		578,371,039.40
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)		12,857,152.02		11,383,132.87		11,567,420.79
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)		12,857,152.02		11,383,132.87		11,567,420.79
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	411,494,833.98	2,214,282.00	413,709,115.98	410,454,471.00	1,777,094.00	412,231,565.00	-0.4%
2) Federal Revenue		8100-8299	573,457.39	51,304,920.27	51,878,377.66	155,908.00	116,678,855.88	116,834,763.88	125.2%
3) Other State Revenue		8300-8599	11,998,360.81	66,373,857.08	78,372,217.89	6,588,341.00	68,459,746.80	75,048,087.80	-4.2%
4) Other Local Revenue		8600-8799	8,284,590.88	1,704,287.39	9,988,878.27	7,172,735.27	2,513,078.59	9,685,813.86	-3.0%
5) TOTAL, REVENUES			432,351,243.06	121,597,346.74	553,948,589.80	424,371,455.27	189,428,775.27	613,800,230.54	10.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	155,638,666.00	54,170,160.57	209,808,826.57	162,106,692.11	53,426,195.64	215,532,887.75	2.7%
2) Classified Salaries		2000-2999	39,146,733.69	21,016,887.03	60,163,620.72	36,833,287.45	21,627,686.90	58,460,974.35	-2.8%
3) Employee Benefits		3000-3999	106,175,868.29	69,772,282.30	175,948,150.59	114,320,651.71	66,854,322.07	181,174,973.78	3.0%
4) Books and Supplies		4000-4999	4,756,255.35	6,389,532.85	11,145,788.20	13,668,847.49	87,590,689.85	101,259,537.34	808.5%
5) Services and Other Operating Expenditures		5000-5999	21,971,055.30	43,577,183.61	65,548,238.91	28,074,298.66	55,928,465.92	84,002,764.58	28.2%
6) Capital Outlay		6000-6999	328,373.25	8,032,849.06	8,361,222.31	69,700.00	414,735.00	484,435.00	-94.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,153,517.12	0.00	1,153,517.12	1,105,000.00	0.00	1,105,000.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,117,813.95)	5,823,616.35	(1,294,197.60)	(7,538,360.86)	6,393,525.23	(1,144,835.63)	-11.5%
9) TOTAL, EXPENDITURES			322,052,655.05	208,782,511.77	530,835,166.82	348,640,116.56	292,235,620.61	640,875,737.17	20.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			110,298,588.01	(87,185,165.03)	23,113,422.98	75,731,338.71	(102,806,845.34)	(27,075,506.63)	-217.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,226,774.00	77,330.96	2,304,104.96	2,653,428.54	0.00	2,653,428.54	15.2%
b) Transfers Out		7600-7629	2,698,262.45	0.00	2,698,262.45	1,981,863.84	0.00	1,981,863.84	-26.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(86,261,831.43)	86,261,831.43	0.00	(94,457,337.45)	94,457,337.45	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,733,319.88)	86,339,162.39	(394,157.49)	(93,785,772.75)	94,457,337.45	671,564.70	-270.4%



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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,565,268.13	(846,002.64)	22,719,265.49	(18,054,434.04)	(8,349,507.89)	(26,403,941.93)	-216.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
2) Ending Balance, June 30 (E + F1e)			84,699,102.92	8,349,507.89	93,048,610.81	66,644,668.88	0.00	66,644,668.88	-28.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	104,536.53	0.00	104,536.53	104,536.53	0.00	104,536.53	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,586,428.77	8,586,428.77	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
Home/Hospital Program at Capital City	0000	9780				40,000.00		40,000.00	
Home/Hospital Program at Capital City	0000	9780	40,000.00		40,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,624,586.00	0.00	10,624,586.00	12,804,083.00	0.00	12,804,083.00	20.5%
Unassigned/Unappropriated Amount		9790	73,704,980.39	(236,920.88)	73,468,059.51	53,471,049.35	0.00	53,471,049.35	-27.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	51,996,634.97	(6,098,209.42)	45,898,425.55				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	51,109.37	34,773.62	85,882.99				
c) in Revolving Cash Account		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	57,382.09	2,271,345.61	2,328,727.70				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	60,123,779.28	4,584,019.67	64,707,798.95				
4) Due from Grantor Government		9290	0.00	24,179,665.13	24,179,665.13				
5) Due from Other Funds		9310	2,814,280.46	356.30	2,814,636.76				
6) Stores		9320	104,536.53	0.00	104,536.53				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			115,372,722.70	24,971,950.91	140,344,673.61				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	29,237,258.95	10,826,224.98	40,063,483.93				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,436,360.83	198,817.28	1,635,178.11				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	5,597,400.76	5,597,400.76				
6) TOTAL, LIABILITIES			30,673,619.78	16,622,443.02	47,296,062.80				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			84,699,102.92	8,349,507.89	93,048,610.81				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	280,693,104.00	0.00	280,693,104.00	280,554,203.00	0.00	280,554,203.00	0.0%
Education Protection Account State Aid - Current Year		8012	33,282,583.00	0.00	33,282,583.00	32,760,669.00	0.00	32,760,669.00	-1.6%
State Aid - Prior Years		8019	(325,917.00)	0.00	(325,917.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	705,915.12	0.00	705,915.12	705,915.00	0.00	705,915.00	0.0%
Timber Yield Tax		8022	16.44	0.00	16.44	16.00	0.00	16.00	-2.7%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	75,296,619.39	0.00	75,296,619.39	75,296,619.00	0.00	75,296,619.00	0.0%
Unsecured Roll Taxes		8042	2,945,967.72	0.00	2,945,967.72	2,945,968.00	0.00	2,945,968.00	0.0%
Prior Years' Taxes		8043	888,492.21	0.00	888,492.21	888,492.00	0.00	888,492.00	0.0%
Supplemental Taxes		8044	1,941,402.72	0.00	1,941,402.72	1,941,403.00	0.00	1,941,403.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,867,979.69	0.00	18,867,979.69	18,867,980.00	0.00	18,867,980.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,450,902.70	0.00	10,450,902.70	9,887,550.00	0.00	9,887,550.00	-5.4%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	30,399.99	0.00	30,399.99	27,839.00	0.00	27,839.00	-8.4%
Less: Non-LCFF (50%) Adjustment		8089	(15,200.00)	0.00	(15,200.00)	(13,920.00)	0.00	(13,920.00)	-8.4%
<b>Subtotal, LCFF Sources</b>			<b>424,762,265.98</b>	<b>0.00</b>	<b>424,762,265.98</b>	<b>423,862,734.00</b>	<b>0.00</b>	<b>423,862,734.00</b>	<b>-0.2%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,267,432.00)	0.00	(13,267,432.00)	(13,408,263.00)	0.00	(13,408,263.00)	1.1%
Property Taxes Transfers		8097	0.00	2,214,282.00	2,214,282.00	0.00	1,777,094.00	1,777,094.00	-19.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>411,494,833.98</b>	<b>2,214,282.00</b>	<b>413,709,115.98</b>	<b>410,454,471.00</b>	<b>1,777,094.00</b>	<b>412,231,565.00</b>	<b>-0.4%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	9,138,872.78	9,138,872.78	0.00	9,763,122.63	9,763,122.63	6.8%
Special Education Discretionary Grants		8182	0.00	899,883.57	899,883.57	0.00	772,913.43	772,913.43	-14.1%
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		20,201,419.15	20,201,419.15		23,927,203.96	23,927,203.96	18.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,626,442.25	1,626,442.25		2,039,089.66	2,039,089.66	25.4%
Title III, Part A, Immigrant Student Program	4201	8290		251,425.94	251,425.94		116,788.00	116,788.00	-53.5%

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)	
Title III, Part A, English Learner Program	4203	8290		573,568.18	573,568.18		1,606,522.19	1,606,522.19	180.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		16,440,716.53	16,440,716.53		25,635,147.61	25,635,147.61	55.9%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		382,879.34	382,879.34		427,243.00	427,243.00	11.6%
All Other Federal Revenue	All Other	8290	573,457.39	1,789,712.53	2,363,169.92	155,908.00	52,390,825.40	52,546,733.40	2123.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>573,457.39</b>	<b>51,304,920.27</b>	<b>51,878,377.66</b>	<b>155,908.00</b>	<b>116,678,855.88</b>	<b>116,834,763.88</b>	<b>125.2%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		22,996,864.00	22,996,864.00		26,790,862.00	26,790,862.00	16.5%
Prior Years	6500	8319		95,380.00	95,380.00		30,968.00	30,968.00	-67.5%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,548,748.00	0.00	1,548,748.00	1,593,194.00	0.00	1,593,194.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	6,084,521.81	2,176,659.22	8,261,181.03	4,995,147.00	1,762,993.00	6,758,140.00	-18.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/n-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		7,370,016.64	7,370,016.64		8,653,039.69	8,653,039.69	17.4%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		312,190.53	312,190.53		55,651.47	55,651.47	-82.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,309,869.05	2,309,869.05		2,202,979.56	2,202,979.56	-4.6%
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	4,365,091.00	31,112,877.64	35,477,968.64	0.00	28,963,253.08	28,963,253.08	-18.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>11,998,360.81</b>	<b>66,373,857.08</b>	<b>78,372,217.89</b>	<b>6,588,341.00</b>	<b>68,459,746.80</b>	<b>75,048,087.80</b>	<b>-4.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	16,950.82	0.00	16,950.82	20,000.00	0.00	20,000.00	18.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,622,050.00	0.00	2,622,050.00	2,638,431.45	0.00	2,638,431.45	0.6%
Interest		8660	2,147,937.21	0.00	2,147,937.21	1,455,400.00	0.00	1,455,400.00	-32.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,314,621.77	0.00	2,314,621.77	2,458,903.82	0.00	2,458,903.82	6.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	15,200.00	0.00	15,200.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,167,831.08	1,545,213.81	2,713,044.89	800,000.00	2,509,618.59	3,109,618.59	14.6%
Tuition		8710	0.00	159,073.58	159,073.58	0.00	3,460.00	3,460.00	-97.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,284,590.88</b>	<b>1,704,287.39</b>	<b>9,988,878.27</b>	<b>7,172,735.27</b>	<b>2,513,078.59</b>	<b>9,685,813.86</b>	<b>-3.0%</b>
<b>TOTAL, REVENUES</b>			<b>432,351,243.06</b>	<b>121,597,346.74</b>	<b>553,948,589.80</b>	<b>424,371,455.27</b>	<b>189,428,775.27</b>	<b>613,800,230.54</b>	<b>10.8%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	130,772,830.08	34,670,850.90	165,443,680.98	136,613,511.67	34,152,462.45	170,765,974.12	3.2%
Certificated Pupil Support Salaries		1200	7,354,844.80	7,065,162.57	14,420,007.37	6,997,862.94	7,089,049.30	14,086,912.24	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	16,568,217.48	3,091,786.57	19,660,004.05	17,400,154.95	3,094,224.37	20,494,379.32	4.2%
Other Certificated Salaries		1900	942,773.64	9,342,360.53	10,285,134.17	1,095,162.55	9,090,459.52	10,185,622.07	-1.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>155,638,666.00</b>	<b>54,170,160.57</b>	<b>209,808,826.57</b>	<b>162,106,692.11</b>	<b>53,426,195.64</b>	<b>215,532,887.75</b>	<b>2.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,656,245.43	8,840,621.51	10,496,866.94	950,715.24	8,914,888.97	9,865,604.21	-6.0%
Classified Support Salaries		2200	16,449,073.58	7,279,867.30	23,728,940.88	15,229,722.23	7,946,999.40	23,176,721.63	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	4,566,189.71	2,454,140.60	7,020,330.31	4,681,297.78	2,582,106.47	7,263,404.25	3.5%
Clerical, Technical and Office Salaries		2400	14,760,191.42	1,594,628.84	16,354,820.26	14,566,852.39	1,479,079.47	16,045,931.86	-1.9%
Other Classified Salaries		2900	1,715,033.55	847,628.78	2,562,662.33	1,404,699.81	704,612.59	2,109,312.40	-17.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>39,146,733.69</b>	<b>21,016,887.03</b>	<b>60,163,620.72</b>	<b>36,833,287.45</b>	<b>21,627,686.90</b>	<b>58,460,974.35</b>	<b>-2.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	25,322,674.60	33,971,466.74	59,294,141.34	25,928,931.60	28,247,518.59	54,176,450.39	-8.6%
PERS		3201-3202	7,158,657.19	4,247,736.39	11,406,393.58	7,548,345.07	4,651,342.34	12,199,687.41	7.0%
OASDI/Medicare/Alternative		3301-3302	5,246,297.12	2,467,657.65	7,713,954.77	5,455,581.98	2,593,354.60	8,048,936.58	4.3%
<b>Health and Welfare Benefits</b>		3401-3402	<b>50,640,579.06</b>	<b>21,445,280.83</b>	<b>72,085,859.89</b>	<b>57,257,440.25</b>	<b>23,691,638.32</b>	<b>80,949,078.57</b>	<b>12.3%</b>
Unemployment Insurance		3501-3502	96,450.88	37,306.55	133,757.43	121,064.72	37,436.74	158,501.46	18.5%
Workers' Compensation		3601-3602	3,104,142.69	1,198,380.36	4,302,523.05	3,023,151.48	1,228,140.67	4,251,292.15	-1.2%
OPEB, Allocated		3701-3702	14,548,086.74	6,382,157.10	20,930,243.84	14,893,837.24	6,381,212.49	21,275,049.73	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	58,980.01	22,296.68	81,276.69	92,299.17	23,678.32	115,977.49	42.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>106,175,868.29</b>	<b>69,772,282.30</b>	<b>175,948,150.59</b>	<b>114,320,651.71</b>	<b>66,654,322.07</b>	<b>181,174,973.78</b>	<b>3.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	31,246.90	2,013,494.71	2,044,741.61	5,593,642.78	2,740,669.55	8,334,312.33	307.6%
Books and Other Reference Materials		4200	82,116.69	6,997.85	89,114.54	247,116.98	74,510.57	321,627.55	260.9%
Materials and Supplies		4300	3,987,530.71	3,292,479.84	7,280,010.55	7,311,485.91	83,916,278.98	91,227,774.89	1153.1%
Noncapitalized Equipment		4400	655,361.05	1,076,560.45	1,731,921.50	516,591.82	859,230.75	1,375,822.57	-20.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,756,255.35</b>	<b>6,389,532.85</b>	<b>11,145,788.20</b>	<b>13,668,847.49</b>	<b>87,590,689.85</b>	<b>101,259,537.34</b>	<b>808.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	448,158.00	37,219,473.87	37,667,631.87	790,379.00	35,526,609.18	36,316,988.18	-3.6%
Travel and Conferences		5200	137,800.26	481,677.70	619,477.96	492,185.00	494,787.00	986,972.00	59.3%
Dues and Memberships		5300	99,729.60	13,825.00	113,554.60	164,336.00	3,000.00	167,336.00	47.4%
Insurance		5400 - 5450	1,804,893.73	0.00	1,804,893.73	1,913,000.00	0.00	1,913,000.00	6.0%
Operations and Housekeeping Services		5500	9,571,665.45	4,274.40	9,575,939.85	9,606,187.00	1,000.00	9,607,187.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	997,665.11	303,368.96	1,301,034.07	1,311,862.00	487,975.00	1,799,837.00	38.3%
Transfers of Direct Costs		5710	(108,077.14)	108,077.14	0.00	(208,622.00)	208,622.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,559,543.69)	(36,861.45)	(1,596,405.14)	(1,692,749.00)	(52,886.00)	(1,745,635.00)	9.3%
Professional/Consulting Services and Operating Expenditures		5800	9,723,178.63	5,451,750.11	15,174,928.74	14,587,864.20	19,226,301.63	33,814,165.83	122.8%
Communications		5900	855,585.35	31,597.88	887,183.23	1,109,856.46	33,057.11	1,142,913.57	28.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,971,055.30</b>	<b>43,577,183.61</b>	<b>65,548,238.91</b>	<b>28,074,298.66</b>	<b>55,928,465.92</b>	<b>84,002,764.58</b>	<b>28.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	57,385.07	288,688.11	346,073.18	0.00	100,000.00	100,000.00	-71.1%
Buildings and Improvements of Buildings		6200	30,880.88	6,233,424.99	6,264,305.87	0.00	100,000.00	100,000.00	-98.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	233,023.85	1,497,194.76	1,730,218.61	22,200.00	214,735.00	236,935.00	-86.3%
Equipment Replacement		6500	7,083.45	13,541.20	20,624.65	47,500.00	0.00	47,500.00	130.3%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>328,373.25</b>	<b>8,032,849.06</b>	<b>8,361,222.31</b>	<b>69,700.00</b>	<b>414,735.00</b>	<b>484,435.00</b>	<b>-94.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	50,438.00	0.00	50,438.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,100,796.00	0.00	1,100,796.00	1,100,000.00	0.00	1,100,000.00	-0.1%
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%
RCC/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	2,283.12	0.00	2,283.12	5,000.00	0.00	5,000.00	119.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,153,517.12</b>	<b>0.00</b>	<b>1,153,517.12</b>	<b>1,105,000.00</b>	<b>0.00</b>	<b>1,105,000.00</b>	<b>-4.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,823,616.35)	5,823,616.35	0.00	(6,393,525.23)	6,393,525.23	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,294,197.60)	0.00	(1,294,197.60)	(1,144,835.63)	0.00	(1,144,835.63)	-11.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(7,117,813.95)</b>	<b>5,823,616.35</b>	<b>(1,294,197.60)</b>	<b>(7,538,360.86)</b>	<b>6,393,525.23</b>	<b>(1,144,835.63)</b>	<b>-11.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>322,052,655.05</b>	<b>208,782,511.77</b>	<b>530,835,166.82</b>	<b>348,640,116.56</b>	<b>292,235,620.61</b>	<b>640,875,737.17</b>	<b>20.7%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,226,774.00	77,330.96	2,304,104.96	2,653,428.54	0.00	2,653,428.54	15.2%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,226,774.00</b>	<b>77,330.96</b>	<b>2,304,104.96</b>	<b>2,653,428.54</b>	<b>0.00</b>	<b>2,653,428.54</b>	<b>15.2%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	1,098,262.45	0.00	1,098,262.45	549,131.23	0.00	549,131.23	-50.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,600,000.00	0.00	1,600,000.00	1,432,732.61	0.00	1,432,732.61	-10.5%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,698,262.45</b>	<b>0.00</b>	<b>2,698,262.45</b>	<b>1,981,863.84</b>	<b>0.00</b>	<b>1,981,863.84</b>	<b>-26.6%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>									
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(86,261,831.43)	86,261,831.43	0.00	(94,457,337.45)	94,457,337.45	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(86,261,831.43)</b>	<b>86,261,831.43</b>	<b>0.00</b>	<b>(94,457,337.45)</b>	<b>94,457,337.45</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(86,733,319.88)</b>	<b>86,339,162.39</b>	<b>(394,157.49)</b>	<b>(93,785,772.75)</b>	<b>94,457,337.45</b>	<b>671,564.70</b>	<b>-270.4%</b>



Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	411,494,833.98	2,214,282.00	413,709,115.98	410,454,471.00	1,777,094.00	412,231,565.00	-0.4%
2) Federal Revenue		8100-8299	573,457.39	51,304,920.27	51,878,377.66	155,908.00	116,678,855.88	116,834,763.88	125.2%
3) Other State Revenue		8300-8599	11,998,360.81	66,373,857.08	78,372,217.89	6,588,341.00	66,459,746.80	75,048,087.80	-4.2%
4) Other Local Revenue		8600-8799	8,284,590.88	1,704,287.39	9,988,878.27	7,172,735.27	2,513,078.59	9,685,813.86	-3.0%
5) TOTAL, REVENUES			432,351,243.06	121,597,346.74	553,948,589.80	424,371,455.27	189,428,775.27	613,800,230.54	10.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		203,291,723.30	136,882,321.55	340,174,044.85	222,801,604.92	216,964,787.48	439,766,392.40	29.3%
2) Instruction - Related Services	2000-2999		42,347,730.33	21,516,469.42	63,864,199.75	43,431,659.41	20,216,928.93	63,648,588.34	-0.3%
3) Pupil Services	3000-3999		23,827,949.07	23,816,143.08	47,644,092.15	23,336,901.64	26,451,004.34	49,787,905.98	4.5%
4) Ancillary Services	4000-4999		3,102,244.25	128,761.44	3,231,005.69	3,998,507.06	181,836.00	4,160,343.06	28.8%
5) Community Services	5000-5999		174,416.09	0.00	174,416.09	1,793.10	0.00	1,793.10	-99.0%
6) Enterprise	6000-6999		22,000.00	0.00	22,000.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		17,028,476.93	6,298,472.75	23,326,949.68	21,688,706.67	6,649,599.51	28,338,306.18	21.5%
8) Plant Services	8000-8999		31,104,597.96	20,140,343.53	51,244,941.49	32,275,943.76	21,791,464.35	54,067,408.11	5.5%
9) Other Outgo	9000-9999	Except 7600-7699	1,153,517.12	0.00	1,153,517.12	1,105,000.00	0.00	1,105,000.00	-4.2%
10) TOTAL, EXPENDITURES			322,052,655.05	208,782,511.77	530,835,166.82	348,640,116.56	292,235,620.61	640,875,737.17	20.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			110,298,588.01	(87,185,165.03)	23,113,422.98	75,731,338.71	(102,806,845.34)	(27,075,506.63)	-217.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		2,226,774.00	77,330.96	2,304,104.96	2,653,428.54	0.00	2,653,428.54	15.2%
b) Transfers Out	7600-7629		2,698,262.45	0.00	2,698,262.45	1,981,863.84	0.00	1,981,863.84	-26.6%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(86,261,831.43)	86,261,831.43	0.00	(94,457,337.45)	94,457,337.45	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,733,319.88)	86,339,162.39	(394,157.49)	(93,785,772.75)	94,457,337.45	671,564.70	-270.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			23,565,268.13	(846,002.64)	22,719,265.49	(18,054,434.04)	(8,349,507.89)	(26,403,941.93)	-216.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,133,834.79	9,195,510.53	70,329,345.32	84,699,102.92	8,349,507.89	93,048,610.81	32.3%
2) Ending Balance, June 30 (E + F1e)									
			84,699,102.92	8,349,507.89	93,048,610.81	66,644,668.88	0.00	66,644,668.88	-28.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	104,536.53	0.00	104,536.53	104,536.53	0.00	104,536.53	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	8,586,428.77	8,586,428.77	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
Home/Hospital Program at Capital City	0000	9780				40,000.00		40,000.00	
Home/Hospital Program at Capital City	0000	9780	40,000.00		40,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,624,586.00	0.00	10,624,586.00	12,804,083.00	0.00	12,804,083.00	20.5%
Unassigned/Unappropriated Amount		9790	73,704,980.39	(236,920.88)	73,468,059.51	53,471,049.35	0.00	53,471,049.35	-27.2%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	1,597,468.50	0.00
6230	California Clean Energy Jobs Act	1,116,183.91	0.00
6300	Lottery: Instructional Materials	1,088,014.55	0.00
6371	CalWORKs for ROCP or Adult Education	11,331.00	0.00
7085	Learning Communities for School Success Program	45,973.26	0.00
7311	Classified School Employee Professional Development Block Grant	261,532.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	556,768.42	0.00
7510	Low-Performing Students Block Grant	1,801,628.17	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,965,239.00	0.00
9010	Other Restricted Local	142,289.96	0.00
Total, Restricted Balance		8,586,428.77	0.00

## **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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	18,126,140.00	17,569,576.00	-3.1%
2) Federal Revenue		8100-8299	273,881.86	1,717,377.39	527.1%
3) Other State Revenue		8300-8599	1,462,646.18	1,296,245.84	-11.4%
4) Other Local Revenue		8600-8799	103,167.10	14,159.04	-86.3%
5) TOTAL, REVENUES			19,965,835.14	20,597,358.27	3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	8,172,537.52	8,103,932.56	-0.8%
2) Classified Salaries		2000-2999	1,095,502.13	934,553.53	-14.7%
3) Employee Benefits		3000-3999	5,860,577.32	6,006,412.33	2.5%
4) Books and Supplies		4000-4999	183,878.94	3,558,791.95	1835.4%
5) Services and Other Operating Expenditures		5000-5999	1,799,679.81	2,089,083.00	16.1%
6) Capital Outlay		6000-6999	505,562.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	394.54	9,200.00	2231.8%
9) TOTAL, EXPENDITURES			17,618,133.00	20,701,973.37	17.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,347,702.14	(104,615.10)	-104.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	835,897.70	New
b) Transfers Out		7600-7629	2,226,774.00	2,653,428.54	19.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,226,774.00)	(1,817,530.84)	-18.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			120,928.14	(1,922,145.94)	-1689.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,854,437.40	3,975,365.54	3.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,854,437.40	3,975,365.54	3.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,854,437.40	3,975,365.54	3.1%
2) Ending Balance, June 30 (E + F1e)					
			3,975,365.54	2,053,219.60	-48.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,141,903.76	1,141,903.76	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	2,835,397.26	911,315.84	-67.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(1,935.48)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,935,207.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,731.43		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	16,905.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,442,198.90		
4) Due from Grantor Government		9290	68,612.45		
5) Due from Other Funds		9310	922,442.04		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,391,097.01		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	860,462.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,518,723.79		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	36,545.61		
6) TOTAL, LIABILITIES			2,415,731.47		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,975,365.54		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	13,102,506.00	12,620,091.00	-3.7%
Education Protection Account State Aid - Current Year		8012	1,369,697.00	1,296,184.00	-5.4%
State Aid - Prior Years		8019	(150,025.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,803,962.00	3,653,301.00	-4.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>18,126,140.00</b>	<b>17,569,576.00</b>	<b>-3.1%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	273,881.86	338,355.39	23.5%
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	1,379,022.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>273,881.86</b>	<b>1,717,377.39</b>	<b>527.1%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	49,607.00	49,285.00	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	376,295.18	305,014.84	-18.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,036,744.00	941,946.00	-9.1%
<b>TOTAL OTHER STATE REVENUE</b>			<b>1,462,646.18</b>	<b>1,296,245.84</b>	<b>-11.4%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	(7,224.00)	0.00	-100.0%
Interest		8660	98,746.10	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	11,645.00	14,159.04	21.6%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>103,167.10</b>	<b>14,159.04</b>	<b>-86.3%</b>
<b>TOTAL, REVENUES</b>			<b>19,965,835.14</b>	<b>20,597,358.27</b>	<b>3.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	7,219,389.32	7,176,727.22	-0.6%
Certificated Pupil Support Salaries		1200	120,743.98	193,781.81	60.5%
Certificated Supervisors' and Administrators' Salaries		1300	740,381.19	729,657.53	-1.4%
Other Certificated Salaries		1900	92,023.03	3,766.00	-95.9%
TOTAL, CERTIFICATED SALARIES			8,172,537.52	8,103,932.56	-0.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	69,109.42	99,358.47	43.8%
Classified Support Salaries		2200	375,734.35	348,860.38	-7.2%
Classified Supervisors' and Administrators' Salaries		2300	91,549.61	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	460,410.55	351,288.63	-23.7%
Other Classified Salaries		2900	98,698.20	135,046.05	36.8%
TOTAL, CLASSIFIED SALARIES			1,095,502.13	934,553.53	-14.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	2,316,073.57	2,099,138.44	-9.4%
PERS		3201-3202	190,393.83	180,241.82	-5.3%
OASDI/Medicare/Alternative		3301-3302	203,265.39	193,368.49	-4.9%
Health and Welfare Benefits		3401-3402	2,322,393.60	2,706,928.25	16.6%
Unemployment Insurance		3501-3502	4,611.48	4,578.97	-0.7%
Workers' Compensation		3601-3602	147,710.97	142,606.07	-3.5%
OPEB, Allocated		3701-3702	673,629.78	677,195.03	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,498.70	2,355.26	-5.7%
TOTAL, EMPLOYEE BENEFITS			5,860,577.32	6,006,412.33	2.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	6,161.85	79,720.14	1193.8%
Books and Other Reference Materials		4200	661.80	0.00	-100.0%
Materials and Supplies		4300	134,200.90	3,479,071.81	2492.4%
Noncapitalized Equipment		4400	42,854.39	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			183,878.94	3,558,791.95	1835.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	8,840.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	372,361.87	410,067.00	10.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,088.27	29,458.00	39.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,317,561.20	1,618,949.00	22.9%
Professional/Consulting Services and Operating Expenditures		5800	78,352.61	24,809.00	-68.3%
Communications		5900	1,475.86	5,800.00	293.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,799,679.81</b>	<b>2,089,083.00</b>	<b>16.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	505,562.74	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>505,562.74</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	394.54	9,200.00	2231.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>394.54</b>	<b>9,200.00</b>	<b>2231.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>17,618,133.00</b>	<b>20,701,973.37</b>	<b>17.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	835,897.70	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	835,897.70	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	2,226,774.00	2,653,428.54	19.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,226,774.00	2,653,428.54	19.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,226,774.00)	(1,817,530.84)	-18.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	18,126,140.00	17,569,576.00	-3.1%
2) Federal Revenue		8100-8299	273,881.86	1,717,377.39	527.1%
3) Other State Revenue		8300-8599	1,462,646.18	1,296,245.84	-11.4%
4) Other Local Revenue		8600-8799	103,167.10	14,159.04	-86.3%
5) TOTAL, REVENUES			19,965,835.14	20,597,358.27	3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		12,245,595.61	15,755,894.30	28.7%
2) Instruction - Related Services	2000-2999		2,895,081.94	2,888,706.42	-0.2%
3) Pupil Services	3000-3999		372,424.42	393,068.96	5.5%
4) Ancillary Services	4000-4999		19,583.57	519.00	-97.3%
5) Community Services	5000-5999		774.01	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		394.54	9,200.00	2231.8%
8) Plant Services	8000-8999		2,084,278.91	1,654,584.69	-20.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,618,133.00	20,701,973.37	17.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,347,702.14	(104,615.10)	-104.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	835,897.70	New
b) Transfers Out		7600-7629	2,226,774.00	2,653,428.54	19.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,226,774.00)	(1,817,530.84)	-18.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			120,928.14	(1,922,145.94)	-1689.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,854,437.40	3,975,365.54	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,854,437.40	3,975,365.54	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,854,437.40	3,975,365.54	3.1%
2) Ending Balance, June 30 (E + F1e)			3,975,365.54	2,053,219.60	-48.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,141,903.76	1,141,903.76	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	2,835,397.26	911,315.84	-67.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1,935.48)	0.00	-100.0%



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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,197,363.45	705,913.11	-41.0%
3) Other State Revenue		8300-8599	2,149,372.00	1,975,815.00	-8.1%
4) Other Local Revenue		8600-8799	3,159,438.30	4,099,850.00	29.8%
5) TOTAL, REVENUES			6,506,173.75	6,781,578.11	4.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,296,601.82	2,231,370.00	-2.8%
2) Classified Salaries		2000-2999	1,445,994.79	1,371,769.31	-5.1%
3) Employee Benefits		3000-3999	2,448,949.16	2,416,881.41	-1.3%
4) Books and Supplies		4000-4999	132,506.59	300,794.89	127.0%
5) Services and Other Operating Expenditures		5000-5999	1,427,840.58	992,867.00	-30.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	79,027.51	64,730.41	-18.1%
9) TOTAL, EXPENDITURES			7,830,920.45	7,378,413.02	-5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,324,746.70)	(596,834.91)	-54.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,600,000.00	596,834.91	-62.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,600,000.00	596,834.91	-62.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			275,253.30	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,991.70	353,245.00	352.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,991.70	353,245.00	352.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,991.70	353,245.00	352.9%
2) Ending Balance, June 30 (E + F1e)			353,245.00	353,245.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			317,936.87	317,936.87	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	35,308.13	35,308.13	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	85,186.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	864,129.66		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	37,433.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	248,997.49		
4) Due from Grantor Government		9290	182,701.26		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,418,447.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	973,220.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	90,982.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,000.00		
6) TOTAL, LIABILITIES			1,065,202.44		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			353,245.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	282,006.99	296,220.00	5.0%
All Other Federal Revenue	All Other	8290	915,356.46	409,693.11	-55.2%
TOTAL, FEDERAL REVENUE			1,197,363.45	705,913.11	-41.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,326,193.00	1,231,788.00	-7.1%
All Other State Revenue	All Other	8590	823,179.00	744,027.00	-9.6%
TOTAL, OTHER STATE REVENUE			2,149,372.00	1,975,815.00	-8.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(28,133.88)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,718,539.97	2,703,850.00	57.3%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,469,032.21	1,396,000.00	-5.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,159,438.30</b>	<b>4,099,850.00</b>	<b>29.8%</b>
<b>TOTAL, REVENUES</b>			<b>6,506,173.75</b>	<b>6,781,578.11</b>	<b>4.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,901,290.64	1,838,109.70	-3.3%
Certificated Pupil Support Salaries		1200	125,479.70	123,622.10	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	269,638.20	269,638.20	0.0%
Other Certificated Salaries		1900	193.28	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,296,601.82</b>	<b>2,231,370.00</b>	<b>-2.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	128,685.58	152,948.34	18.9%
Classified Support Salaries		2200	496,666.14	451,175.30	-9.2%
Classified Supervisors' and Administrators' Salaries		2300	294,732.02	290,300.91	-1.5%
Clerical, Technical and Office Salaries		2400	415,730.86	363,175.76	-12.6%
Other Classified Salaries		2900	110,180.19	114,169.00	3.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,445,994.79</b>	<b>1,371,769.31</b>	<b>-5.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	589,578.50	534,710.31	-9.3%
PERS		3201-3202	272,957.10	310,466.06	13.7%
OASDI/Medicare/Alternative		3301-3302	139,933.91	146,183.95	4.5%
Health and Welfare Benefits		3401-3402	1,067,740.16	1,063,347.36	-0.4%
Unemployment Insurance		3501-3502	1,828.52	1,786.58	-2.3%
Workers' Compensation		3601-3602	59,995.41	55,948.85	-6.7%
OPEB, Allocated		3701-3702	315,723.60	303,282.00	-3.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,191.96	1,156.30	-3.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,448,949.16</b>	<b>2,416,881.41</b>	<b>-1.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,534.75	0.00	-100.0%
Materials and Supplies		4300	106,476.44	297,512.89	179.4%
Noncapitalized Equipment		4400	9,495.40	3,282.00	-65.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>132,506.59</b>	<b>300,794.89</b>	<b>127.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	467,725.22	452,744.00	-3.2%
Travel and Conferences		5200	13,564.58	16,000.00	18.0%
Dues and Memberships		5300	7,434.00	7,000.00	-5.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	249,503.97	235,800.00	-5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,555.39	31,523.00	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,736.21	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	652,636.76	249,800.00	-61.7%
Communications		5900	684.45	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,427,840.58</b>	<b>992,867.00</b>	<b>-30.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	79,027.51	64,730.41	-18.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			79,027.51	64,730.41	-18.1%
<b>TOTAL, EXPENDITURES</b>			7,830,920.45	7,378,413.02	-5.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,600,000.00	596,834.91	-62.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,600,000.00	596,834.91	-62.7%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,600,000.00	596,834.91	-62.7%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,197,363.45	705,913.11	-41.0%
3) Other State Revenue		8300-8599	2,149,372.00	1,975,815.00	-8.1%
4) Other Local Revenue		8600-8799	3,159,438.30	4,099,850.00	29.8%
5) TOTAL, REVENUES			6,506,173.75	6,781,578.11	4.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		4,704,857.68	4,441,161.79	-5.6%
2) Instruction - Related Services	2000-2999		1,727,930.87	1,636,224.87	-5.3%
3) Pupil Services	3000-3999		578,757.64	577,021.46	-0.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		79,027.51	64,730.41	-18.1%
8) Plant Services	8000-8999		740,346.75	659,274.49	-11.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,830,920.45	7,378,413.02	-5.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(1,324,746.70)	(596,834.91)	-54.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,600,000.00	596,834.91	-62.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,600,000.00	596,834.91	-62.7%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			275,253.30	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	77,991.70	353,245.00	352.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,991.70	353,245.00	352.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,991.70	353,245.00	352.9%
2) Ending Balance, June 30 (E + F1e)			353,245.00	353,245.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			317,936.87	317,936.87	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	35,308.13	35,308.13	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,563,709.30	6,089,918.09	9.5%
3) Other State Revenue		8300-8599	6,058,797.37	5,773,793.04	-4.7%
4) Other Local Revenue		8600-8799	1,402,380.63	1,906,374.00	35.9%
5) TOTAL, REVENUES			13,024,887.30	13,770,085.13	5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,205,766.39	4,806,923.83	-7.7%
2) Classified Salaries		2000-2999	2,763,129.69	2,620,475.27	-5.2%
3) Employee Benefits		3000-3999	5,378,095.50	5,315,198.51	-1.2%
4) Books and Supplies		4000-4999	85,980.47	783,512.60	811.3%
5) Services and Other Operating Expenditures		5000-5999	118,310.58	207,028.00	75.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	572,218.78	475,739.22	-16.9%
9) TOTAL, EXPENDITURES			14,123,501.41	14,208,877.43	0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,098,614.11)	(438,792.30)	-60.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,098,262.45	549,131.23	-50.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,098,262.45	549,131.23	-50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(351.66)	110,338.93	-31476.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,636.49	15,284.83	-2.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,636.49	15,284.83	-2.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,636.49	15,284.83	-2.2%
2) Ending Balance, June 30 (E + F1e)					
			15,284.83	125,623.76	721.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	15,284.83	125,623.76	721.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	56,531.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	20,318.55		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	850.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,240,783.63		
4) Due from Grantor Government		9290	95,159.94		
5) Due from Other Funds		9310	298,262.45		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,711,905.60		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,808,126.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	358,485.89		
4) Current Loans		9640			
5) Unearned Revenue		9650	530,008.70		
6) TOTAL, LIABILITIES			2,696,620.77		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			15,284.83		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,563,709.30	6,089,918.09	9.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,563,709.30</b>	<b>6,089,918.09</b>	<b>9.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	5,142,204.05	5,016,912.00	-2.4%
All Other State Revenue	All Other	8590	916,593.32	756,881.04	-17.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,058,797.37</b>	<b>5,773,793.04</b>	<b>-4.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	(16,304.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	570,026.95	919,282.00	61.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	848,657.66	987,092.00	16.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,402,380.63</b>	<b>1,906,374.00</b>	<b>35.9%</b>
<b>TOTAL, REVENUES</b>			<b>13,024,887.30</b>	<b>13,770,085.13</b>	<b>5.7%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,599,945.64	4,243,329.67	-7.8%
Certificated Pupil Support Salaries		1200	130,317.69	102,535.08	-21.3%
Certificated Supervisors' and Administrators' Salaries		1300	466,211.53	461,059.08	-1.1%
Other Certificated Salaries		1900	9,291.53	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,205,766.39</b>	<b>4,806,923.83</b>	<b>-7.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,434,587.38	1,265,053.97	-11.8%
Classified Support Salaries		2200	571,735.43	611,095.18	6.9%
Classified Supervisors' and Administrators' Salaries		2300	93,583.08	89,619.00	-4.2%
Clerical, Technical and Office Salaries		2400	619,885.47	654,707.12	5.6%
Other Classified Salaries		2900	43,338.33	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,763,129.69</b>	<b>2,620,475.27</b>	<b>-5.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,370,269.17	1,142,907.80	-16.6%
PERS		3201-3202	495,660.86	557,258.39	12.4%
OASDI/Medicare/Alternative		3301-3302	293,453.20	306,488.24	4.4%
Health and Welfare Benefits		3401-3402	2,439,418.39	2,566,583.18	5.2%
Unemployment Insurance		3501-3502	3,958.23	3,795.01	-4.1%
Workers' Compensation		3601-3602	127,306.06	115,745.35	-9.1%
OPEB, Allocated		3701-3702	645,886.60	620,372.94	-4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,142.99	2,047.60	-4.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,378,095.50</b>	<b>5,315,198.51</b>	<b>-1.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	82,968.51	777,967.60	837.7%
Noncapitalized Equipment		4400	3,011.96	5,545.00	84.1%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>85,980.47</b>	<b>783,512.60</b>	<b>811.3%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,163.39	10,000.00	39.6%
Dues and Memberships		5300	0.00	400.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,161.80	12,600.00	12.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,381.87	14,600.00	9.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	52,081.27	108,686.00	108.7%
Professional/Consulting Services and Operating Expenditures		5800	32,830.67	58,442.00	78.0%
Communications		5900	1,691.58	2,300.00	36.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>118,310.58</b>	<b>207,028.00</b>	<b>75.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	572,218.78	475,739.22	-16.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>572,218.78</b>	<b>475,739.22</b>	<b>-16.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,123,501.41</b>	<b>14,208,877.43</b>	<b>0.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	1,098,262.45	549,131.23	-50.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,098,262.45</b>	<b>549,131.23</b>	<b>-50.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>1,098,262.45</b>	<b>549,131.23</b>	<b>-50.0%</b>

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,563,709.30	6,089,918.09	9.5%
3) Other State Revenue		8300-8599	6,058,797.37	5,773,793.04	-4.7%
4) Other Local Revenue		8600-8799	1,402,380.63	1,906,374.00	35.9%
5) TOTAL, REVENUES			13,024,887.30	13,770,085.13	5.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		10,412,887.10	10,497,528.41	0.8%
2) Instruction - Related Services	2000-2999		2,458,322.22	2,615,753.80	6.4%
3) Pupil Services	3000-3999		319,855.48	209,597.16	-34.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		572,218.78	475,739.22	-16.9%
8) Plant Services	8000-8999		360,217.83	410,258.84	13.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,123,501.41	14,208,877.43	0.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,098,614.11)	(438,792.30)	-60.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,098,262.45	549,131.23	-50.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,098,262.45	549,131.23	-50.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(351.66)	110,338.93	-31476.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,636.49	15,284.83	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,636.49	15,284.83	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,636.49	15,284.83	-2.2%
2) Ending Balance, June 30 (E + F1e)			15,284.83	125,623.76	721.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,284.83	125,623.76	721.9%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,891,666.41	25,000,000.00	4.6%
3) Other State Revenue		8300-8599	1,079,321.87	1,561,218.00	44.6%
4) Other Local Revenue		8600-8799	1,187,802.76	3,120,000.00	162.7%
5) TOTAL, REVENUES			26,158,811.04	29,681,218.00	13.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,736,785.38	8,143,153.65	5.2%
3) Employee Benefits		3000-3999	5,077,232.02	6,023,955.38	18.6%
4) Books and Supplies		4000-4999	10,380,214.02	11,108,242.97	7.0%
5) Services and Other Operating Expenditures		5000-5999	455,695.69	310,700.00	-31.8%
6) Capital Outlay		6000-6999	1,639,775.32	3,500,000.00	113.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	642,556.77	595,166.00	-7.4%
9) TOTAL, EXPENDITURES			25,934,259.20	29,681,218.00	14.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			224,551.84	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			224,551.84	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,582,506.51	12,807,058.35	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,582,506.51	12,807,058.35	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,582,506.51	12,807,058.35	1.8%
2) Ending Balance, June 30 (E + F1e)			12,807,058.35	12,807,058.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,871,399.91	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	10,710,836.18	12,584,236.09	17.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	222,822.26	222,822.26	0.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,482,115.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	16,960.34		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	28,590.98		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,575,961.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	499.50		
6) Stores		9320	1,871,399.91		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,977,527.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,501,964.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	659,044.94		
4) Current Loans		9640			
5) Unearned Revenue		9650	9,459.74		
6) TOTAL, LIABILITIES			2,170,468.87		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,807,058.35		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	22,686,892.72	25,000,000.00	10.2%
Donated Food Commodities		8221	1,204,793.69	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>23,891,686.41</b>	<b>25,000,000.00</b>	<b>4.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,066,873.87	1,555,000.00	45.8%
All Other State Revenue		8590	12,448.00	6,218.00	-50.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,079,321.87</b>	<b>1,561,218.00</b>	<b>44.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	1,800,000.00	New
Food Service Sales		8634	774,109.31	1,000,000.00	29.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	127,058.00	120,000.00	-5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	286,635.45	200,000.00	-30.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,187,802.76</b>	<b>3,120,000.00</b>	<b>162.7%</b>
<b>TOTAL, REVENUES</b>			<b>26,158,811.04</b>	<b>29,681,218.00</b>	<b>13.5%</b>

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	9,236.00	15,000.00	62.4%
Travel and Conferences		5200	18,082.61	15,700.00	-13.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	907.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,940.73	63,000.00	-38.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,764.61	14,000.00	-60.9%
Professional/Consulting Services and Operating Expenditures		5800	285,010.87	200,000.00	-29.8%
Communications		5900	3,753.87	3,000.00	-20.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>455,695.69</b>	<b>310,700.00</b>	<b>-31.8%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	1,485,423.98	3,400,000.00	128.9%
Equipment		6400	154,351.34	100,000.00	-35.2%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,639,775.32</b>	<b>3,500,000.00</b>	<b>113.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	642,556.77	595,166.00	-7.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>642,556.77</b>	<b>595,166.00</b>	<b>-7.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>25,934,259.20</b>	<b>29,681,218.00</b>	<b>14.4%</b>

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,891,686.41	25,000,000.00	4.6%
3) Other State Revenue		8300-8599	1,079,321.87	1,561,218.00	44.6%
4) Other Local Revenue		8600-8799	1,187,802.76	3,120,000.00	162.7%
5) TOTAL, REVENUES			26,158,811.04	29,681,218.00	13.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		23,765,076.27	25,686,052.00	8.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		642,556.77	595,166.00	-7.4%
8) Plant Services	8000-8999		1,526,626.16	3,400,000.00	122.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,934,259.20	29,681,218.00	14.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			224,551.84	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			224,551.84	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,582,506.51	12,807,058.35	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,582,506.51	12,807,058.35	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,582,506.51	12,807,058.35	1.8%
2) Ending Balance, June 30 (E + F1e)			12,807,058.35	12,807,058.35	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	1,871,399.91	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			10,710,836.18	12,584,236.09	17.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	222,822.26	222,822.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,812,856.37)	(25,856,163.33)	-21.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,280,449.19	62,467,592.82	-34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,280,449.19	62,467,592.82	-34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,280,449.19	62,467,592.82	-34.4%
2) Ending Balance, June 30 (E + F1e)			62,467,592.82	36,611,429.49	-41.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	62,471,651.55	36,615,488.22	-41.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,058.73)	(4,058.73)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	36,230,733.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	684.83		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	33,122,749.93		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,458,659.67		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	413,089.82		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			71,225,917.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,758,324.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,758,324.89		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			62,467,592.82		

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	264,744.55	388,928.03	46.9%
Clerical, Technical and Office Salaries		2400	300,793.98	276,712.38	-8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>565,538.53</b>	<b>665,640.41</b>	<b>17.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	106,355.22	137,546.25	29.3%
OASDI/Medicare/Alternative		3301-3302	42,195.05	49,316.07	16.9%
Health and Welfare Benefits		3401-3402	98,853.40	132,633.72	34.2%
Unemployment Insurance		3501-3502	279.24	328.62	17.7%
Workers' Compensation		3601-3602	9,113.72	10,317.37	13.2%
OPEB, Allocated		3701-3702	29,588.92	34,445.00	16.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	490.64	324.91	-33.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>286,876.19</b>	<b>364,911.94</b>	<b>27.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,754,367.41	0.00	-100.0%
Noncapitalized Equipment		4400	596,337.68	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,350,705.09</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	2,058,054.45	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,058,054.45</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	6,405,629.22	0.00	-100.0%
Buildings and Improvements of Buildings		6200	53,342,305.12	27,907,620.73	-47.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	245,189.88	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>59,993,124.22</b>	<b>27,907,620.73</b>	<b>-53.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>68,254,298.48</b>	<b>28,938,173.08</b>	<b>-57.6%</b>

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	30,900,000.00	0.00	-100.0%
Proceeds from Disposal of 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>30,822,669.04</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,812,856.37)	(25,856,163.33)	-21.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,280,449.19	62,467,592.82	-34.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,280,449.19	62,467,592.82	-34.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,280,449.19	62,467,592.82	-34.4%
2) Ending Balance, June 30 (E + F1e)			62,467,592.82	36,611,429.49	-41.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			62,471,651.55	36,615,488.22	-41.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,058.73)	(4,058.73)	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,304,733.45	6,114,650.67	-34.3%
5) TOTAL, REVENUES			9,304,733.45	6,114,650.67	-34.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	82,316.14	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	226,288.90	40,000.00	-82.3%
6) Capital Outlay		6000-6999	1,235,471.54	7,000,000.00	466.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,668,507.00	2,695,000.00	-26.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,212,583.58	9,735,000.00	86.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,092,149.87	(3,620,349.33)	-188.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,092,149.87	(3,620,349.33)	-188.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,104,357.19	20,196,507.06	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,104,357.19	20,196,507.06	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,104,357.19	20,196,507.06	25.4%
2) Ending Balance, June 30 (E + F1e)			20,196,507.06	16,576,157.73	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,196,507.06	16,576,157.73	-17.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	18,779,611.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,660,011.81		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	178,247.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,617,870.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	235,102.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	186,261.85		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			421,363.86		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			20,196,507.06		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,795,374.26	1,514,338.66	-45.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	300,631.00	159,851.00	-46.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	6,208,728.19	4,440,461.01	-28.5%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,304,733.45</b>	<b>6,114,650.67</b>	<b>-34.3%</b>
<b>TOTAL, REVENUES</b>			<b>9,304,733.45</b>	<b>6,114,650.67</b>	<b>-34.3%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	82,316.14	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	186,261.85	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	40,027.05	40,000.00	-0.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>226,288.90</b>	<b>40,000.00</b>	<b>-82.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,235,471.54	7,000,000.00	466.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,235,471.54</b>	<b>7,000,000.00</b>	<b>466.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,098,507.00	0.00	-100.0%
Other Debt Service - Principal		7439	2,570,000.00	2,695,000.00	4.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,668,507.00</b>	<b>2,695,000.00</b>	<b>-26.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,212,583.58</b>	<b>9,735,000.00</b>	<b>86.8%</b>

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,304,733.45	6,114,650.67	-34.3%
5) TOTAL, REVENUES			9,304,733.45	6,114,650.67	-34.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,544,076.58	7,040,000.00	355.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,668,507.00	2,695,000.00	-26.5%
10) TOTAL, EXPENDITURES			5,212,583.58	9,735,000.00	86.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,092,149.87	(3,620,349.33)	-188.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,092,149.87	(3,620,349.33)	-188.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,104,357.19	20,196,507.06	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,104,357.19	20,196,507.06	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,104,357.19	20,196,507.06	25.4%
2) Ending Balance, June 30 (E + F1e)			20,196,507.06	16,576,157.73	-17.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			20,196,507.06	16,576,157.73	-17.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,842,125.84	1,823,598.00	-1.0%
5) TOTAL, REVENUES			1,842,125.84	1,823,598.00	-1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,260.63	15,500.00	8.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,798,507.00	2,770,334.00	54.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,812,767.63	2,785,834.00	53.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			29,358.21	(962,236.00)	-3377.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			29,358.21	(962,236.00)	-3377.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,991,387.41	2,020,745.62	1.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,991,387.41	2,020,745.62	1.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,991,387.41	2,020,745.62	1.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,020,745.62	1,058,509.62	-47.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,008,902.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,843.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,020,745.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,020,745.62		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	1,820,482.84	1,813,798.00	-0.4%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	21,643.00	9,800.00	-54.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,842,125.84</b>	<b>1,823,598.00</b>	<b>-1.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,842,125.84</b>	<b>1,823,598.00</b>	<b>-1.0%</b>

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

Description	Resource Codes	Object Codes	2019-20 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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,260.63</b>	<b>15,500.00</b>	<b>8.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,798,507.00</b>	<b>2,770,334.00</b>	<b>54.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,812,767.63</b>	<b>2,785,834.00</b>	<b>53.7%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,842,125.84	1,823,598.00	-1.0%
5) TOTAL, REVENUES			1,842,125.84	1,823,598.00	-1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		14,260.63	15,500.00	8.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,798,507.00	2,770,334.00	54.0%
10) TOTAL, EXPENDITURES			1,812,767.63	2,785,834.00	53.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			29,358.21	(962,236.00)	-3377.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			29,358.21	(962,236.00)	-3377.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,991,387.41	2,020,745.62	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,991,387.41	2,020,745.62	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,991,387.41	2,020,745.62	1.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,020,745.62	1,058,509.62	-47.6%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,020,745.62	1,058,509.62	-47.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	2,020,745.62	1,058,509.62
<b>Total, Restricted Balance</b>		<b>2,020,745.62</b>	<b>1,058,509.62</b>

## 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	376,868.00	330,000.00	-12.4%
4) Other Local Revenue		8600-8799	48,752,269.72	44,417,325.00	-8.9%
5) TOTAL, REVENUES			49,129,137.72	44,747,325.00	-8.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,076,531.00	48,556,901.00	-3.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,076,531.00	48,556,901.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(947,393.28)	(3,809,576.00)	302.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,331,988.50	0.00	-100.0%
b) Uses		7630-7699	389,507.09	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			942,481.41	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,911.87)	(3,809,576.00)	77458.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,953,446.22	31,948,534.35	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,953,446.22	31,948,534.35	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,953,446.22	31,948,534.35	0.0%
2) Ending Balance, June 30 (E + F1e)			31,948,534.35	28,138,958.35	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	31,948,534.35	28,138,958.35	-11.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	48,893,758.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	800,635.00		
3) Accounts Receivable		9200	315,633.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			50,010,026.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7,073,186.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	10,988,305.65		
6) TOTAL, LIABILITIES			18,061,491.65		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			31,948,534.35		

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,331,988.50	0.00	-100.0%
(c) TOTAL, SOURCES			1,331,988.50	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	389,507.09	0.00	-100.0%
(d) TOTAL, USES			389,507.09	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			942,481.41	0.00	-100.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	376,868.00	330,000.00	-12.4%
4) Other Local Revenue		8600-8799	48,752,269.72	44,417,325.00	-8.9%
5) TOTAL, REVENUES			49,129,137.72	44,747,325.00	-8.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	50,076,531.00	48,556,901.00	-3.0%
10) TOTAL, EXPENDITURES			50,076,531.00	48,556,901.00	-3.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(947,393.28)	(3,809,576.00)	302.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,331,988.50	0.00	-100.0%
b) Uses		7630-7699	389,507.09	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			942,481.41	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,911.87)	(3,809,576.00)	77458.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,953,446.22	31,948,534.35	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,953,446.22	31,948,534.35	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,953,446.22	31,948,534.35	0.0%
2) Ending Balance, June 30 (E + F1e)			31,948,534.35	28,138,958.35	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	31,948,534.35	28,138,958.35	-11.9%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,693,463.03	15,126,576.00	2.9%
5) TOTAL, REVENUES			14,693,463.03	15,126,576.00	2.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	336,894.70	347,422.44	3.1%
3) Employee Benefits		3000-3999	207,753.09	271,479.62	30.7%
4) Books and Supplies		4000-4999	10,083.98	54,060.19	436.1%
5) Services and Other Operating Expenses		5000-5999	13,651,964.17	14,453,613.75	5.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,206,695.94	15,126,576.00	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			486,767.09	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	165,849.00	45,000.00	-72.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	14,527,614.03	15,081,576.00	3.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,693,463.03	15,126,576.00	2.9%
TOTAL, REVENUES			14,693,463.03	15,126,576.00	2.9%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,298.28	88,298.28	0.0%
Clerical, Technical and Office Salaries		2400	248,596.42	259,124.16	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			336,894.70	347,422.44	3.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,185.90	71,344.20	9.4%
OASDI/Medicare/Alternative		3301-3302	20,378.43	25,420.37	24.7%
Health and Welfare Benefits		3401-3402	89,947.02	141,358.44	57.2%
Unemployment Insurance		3501-3502	126.93	166.02	30.8%
Workers' Compensation		3601-3602	4,309.24	5,385.03	25.0%
OPEB, Allocated		3701-3702	27,468.00	27,468.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	337.57	337.56	0.0%
TOTAL, EMPLOYEE BENEFITS			207,753.09	271,479.62	30.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,083.98	49,786.19	393.7%
Noncapitalized Equipment		4400	0.00	4,274.00	New
TOTAL, BOOKS AND SUPPLIES			10,083.98	54,060.19	436.1%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,693,463.03	15,126,576.00	2.9%
5) TOTAL, REVENUES			14,693,463.03	15,126,576.00	2.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,206,695.94	15,126,576.00	6.5%
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			14,206,695.94	15,126,576.00	6.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			486,767.09	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	38,219.84	38,219.84	38,387.53	38,219.84	38,219.84	38,219.84
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	38,219.84	38,219.84	38,387.53	38,219.84	38,219.84	38,219.84
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	75.40	86.18	75.40	75.40	75.40	75.40
b. Special Education-Special Day Class	25.54	25.54	25.54	25.54	25.54	25.54
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.98	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						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	102.92	113.70	102.92	102.92	102.92	102.92
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	38,322.76	38,333.54	38,490.45	38,322.76	38,322.76	38,322.76
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
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
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	1,722.97	1,722.64	1,722.97	1,662.47	1,662.47	1,662.47
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,722.97	1,722.64	1,722.97	1,662.47	1,662.47	1,662.47
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,722.97	1,722.64	1,722.97	1,662.47	1,662.47	1,662.47



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			
	<b>Total ADA</b>	<b>38,686</b>	<b>38,673</b>	<b>0.0%</b>
Second Prior Year (2018-19)	District Regular	38,558	38,570	
	Charter School			
	<b>Total ADA</b>	<b>38,558</b>	<b>38,570</b>	<b>N/A</b>
First Prior Year (2019-20)	District Regular	38,417	38,388	
	Charter School		0	
	<b>Total ADA</b>	<b>38,417</b>	<b>38,388</b>	<b>0.1%</b>
Budget Year (2020-21)	District Regular	38,220		
	Charter School	0		
	<b>Total ADA</b>	<b>38,220</b>		

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment 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		
<b>Total Enrollment</b>	<b>40,940</b>	<b>42,689</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	40,610	40,660		
Charter School		1,846		
<b>Total Enrollment</b>	<b>40,610</b>	<b>42,506</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	40,235	40,411		
Charter School		1,823		
<b>Total Enrollment</b>	<b>40,235</b>	<b>42,234</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	40,383			
Charter School	1,800			
<b>Total Enrollment</b>	<b>42,183</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA 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	
<b>Total ADA/Enrollment</b>	<b>38,578</b>	<b>42,689</b>	<b>90.4%</b>
Second Prior Year (2018-19)			
District Regular	38,425	40,660	
Charter School		1,846	
<b>Total ADA/Enrollment</b>	<b>38,425</b>	<b>42,506</b>	<b>90.4%</b>
First Prior Year (2019-20)			
District Regular	38,220	40,411	
Charter School	0	1,823	
<b>Total ADA/Enrollment</b>	<b>38,220</b>	<b>42,234</b>	<b>90.5%</b>
		Historical Average Ratio:	90.4%
		<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>	<b>90.9%</b>

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

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

Fiscal Year	Estimated P-2 ADA 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	38,220	40,383		
Charter School	0	1,800		
<b>Total ADA/Enrollment</b>	<b>38,220</b>	<b>42,183</b>	<b>90.6%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	37,995	40,132		
Charter School		1,800		
<b>Total ADA/Enrollment</b>	<b>37,995</b>	<b>41,932</b>	<b>90.6%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	37,851	39,989		
Charter School		1,800		
<b>Total ADA/Enrollment</b>	<b>37,851</b>	<b>41,789</b>	<b>90.6%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	38,490.45	38,322.76	38,087.56	37,850.83
b. Prior Year ADA (Funded)		38,490.45	38,322.76	38,087.56
c. Difference (Step 1a minus Step 1b)		(167.69)	(235.20)	(236.73)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.44%	-0.61%	-0.62%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		410,454,482.00	410,354,668.00	407,986,101.00
b1. COLA percentage		0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		-0.44%	-0.61%	-0.62%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-1.44% to .56%</b>	<b>-1.61% to .39%</b>	<b>-1.62% to .38%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (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)	111,112,495.98	110,547,862.00	110,547,862.00	110,547,862.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (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)	425,088,182.98	423,862,734.00	423,759,634.00	421,459,301.00
District's Projected Change in LCFF Revenue:		-0.29%	-0.02%	-0.54%
<b>LCFF Revenue Standard:</b>		<b>-1.44% to .56%</b>	<b>-1.61% to .39%</b>	<b>-1.62% to .38%</b>
<b>Status:</b>		Met	Met	Met

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

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

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

**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)	300,961,267.98	322,052,655.05	93.5%
	Historical Average Ratio:		91.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	2.0%	2.0%	2.0%
	88.4% to 94.4%	88.4% to 94.4%	88.4% to 94.4%

**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)	313,260,631.27	348,640,116.56	89.9%	Met
1st Subsequent Year (2021-22)	321,226,319.56	356,781,201.56	90.0%	Met
2nd Subsequent Year (2022-23)	333,199,120.56	363,909,724.56	91.6%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.44%	-0.61%	-0.62%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.44% to 9.56%</b>	<b>-10.61% to 9.39%</b>	<b>-10.62% to 9.38%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.44% to 4.56%	-5.61% to 4.39%	-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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	51,878,377.66		
Budget Year (2020-21)	116,834,763.88	125.21%	Yes
1st Subsequent Year (2021-22)	44,092,648.00	-62.26%	Yes
2nd Subsequent Year (2022-23)	38,736,898.00	-12.15%	Yes

**Explanation:**  
(required if Yes) 20-21 - Carryover funds and One-time funds for COVID. 21-22 - Removal of carryover funds, some COVID funds, and SIG funds, 22-23 - Removal of COVID funds

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	78,372,217.89		
Budget Year (2020-21)	75,048,087.80	-4.24%	No
1st Subsequent Year (2021-22)	66,570,064.00	-11.30%	Yes
2nd Subsequent Year (2022-23)	66,570,064.00	0.00%	No

**Explanation:**  
(required if Yes) 21-22 - Removal of carryover funds and state COVID funds

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	9,988,878.27		
Budget Year (2020-21)	9,685,813.86	-3.03%	No
1st Subsequent Year (2021-22)	9,685,813.00	0.00%	No
2nd Subsequent Year (2022-23)	9,685,813.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	11,145,788.20		
Budget Year (2020-21)	101,259,537.34	808.50%	Yes
1st Subsequent Year (2021-22)	37,387,985.00	-63.08%	Yes
2nd Subsequent Year (2022-23)	29,449,911.00	-21.23%	Yes

**Explanation:**  
(required if Yes) Grant allocations increases and decreases and grant carryover have placed in supplies. In addition, one-time allocation for textbooks in 20-21.

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

First Prior Year (2019-20)	65,548,238.91		
Budget Year (2020-21)	84,002,764.58	28.15%	Yes
1st Subsequent Year (2021-22)	73,575,386.00	-12.41%	Yes
2nd Subsequent Year (2022-23)	72,386,946.00	-1.62%	No

**Explanation:**  
(required if Yes)

Removal of one-time COVID funds

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	140,239,473.82		
Budget Year (2020-21)	201,568,665.54	43.73%	Not Met
1st Subsequent Year (2021-22)	120,348,525.00	-40.29%	Not Met
2nd Subsequent Year (2022-23)	114,992,775.00	-4.45%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	76,694,027.11		
Budget Year (2020-21)	185,262,301.92	141.56%	Not Met
1st Subsequent Year (2021-22)	110,963,371.00	-40.10%	Not Met
2nd Subsequent Year (2022-23)	101,836,857.00	-8.22%	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)

20-21 - Carryover funds and One-time funds for COVID. 21-22 - Removal of carryover funds, some COVID funds, and SIG funds. 22-23 - Removal of COVID funds

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

21-22 - Removal of carryover funds and state COVID funds

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

- 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)

Grant allocations increases and decreases and grant carryover have placed in supplies. In addition, one-time allocation for textbooks in 20-21.

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

Removal of one-time COVID funds



**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?
- 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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	642,857,601.01			
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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	642,857,601.01	19,285,728.03	18,765,074.00	Not Met

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

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

- |                                     |   |
|-------------------------------------|---|
| <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 anticipate full allocation of federal funds will be spent and anticipates carryover. 3% RRM contribution of actual expenditures will be met.

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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	10,624,586.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	73,704,980.39
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	(236,920.88)
e. Available Reserves (Lines 1a through 1d)	20,013,133.00	52,751,481.90	84,092,645.51
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	533,533,429.27
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	533,533,429.27
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.9%	9.5%	15.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.3%</b>	<b>3.2%</b>	<b>5.3%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in 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)	23,565,268.13	324,750,917.50	N/A	Met
Budget Year (2020-21) (Information only)	(18,054,434.04)	350,621,980.40		

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

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	70,999,739.85	73,139,517.95	N/A	Met
Second Prior Year (2018-19)	60,276,635.54	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)	84,699,102.92			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (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.)	38,220	38,098	37,954
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

	Budget Year (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)	642,857,601.01	569,156,643.40	578,371,039.40
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	642,857,601.01	569,156,643.40	578,371,039.40
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,857,152.02	11,383,132.87	11,567,420.79
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)	12,857,152.02	11,383,132.87	11,567,420.79

**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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,804,083.00	11,330,064.00	11,514,352.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	53,471,049.35	20,962,139.02	(30,183,790.84)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	66,275,132.35	32,292,203.02	(18,669,438.84)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.31%	5.67%	-3.23%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>12,857,152.02</b>	<b>11,383,132.87</b>	<b>11,567,420.79</b>
Status:	Met	Met	Not Met

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

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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?

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?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(86,261,831.43)			
Budget Year (2020-21)	(94,457,337.45)	8,195,506.02	9.5%	Met
1st Subsequent Year (2021-22)	(102,184,943.00)	7,727,605.55	8.2%	Met
2nd Subsequent Year (2022-23)	(109,626,566.00)	7,441,623.00	7.3%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	2,304,104.96			
Budget Year (2020-21)	2,653,428.54	349,323.58	15.2%	Not Met
1st Subsequent Year (2021-22)	2,653,428.54	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	2,653,428.54	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	2,698,262.45			
Budget Year (2020-21)	1,981,863.84	(716,398.61)	-26.6%	Not Met
1st Subsequent Year (2021-22)	1,981,863.84	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	1,981,863.84	0.00	0.0%	Met

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

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

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

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

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

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

1b. 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 for Adult Ed parent participation program

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		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	Objects 7438, 7439	465,127,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01.09,11,12,13,31,67,68	Vacation earned objects 1000-3999	5,514,232

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

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

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	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
<b>Total Annual Payments:</b>	<b>55,646,366</b>	<b>54,022,235</b>	<b>54,000,995</b>	<b>41,878,310</b>

**Has total annual payment increased over prior year (2019-20)?**

No

No

No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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

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

Other

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability

654,240,872.00

b. OPEB plan(s) fiduciary net position (if applicable)

86,333,843.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

567,907,029.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Jun 20, 2020

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

	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)	23,724,080.58	0.00	0.00
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
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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:

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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 agreement ending 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%
	8.0%	8.0%

**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		
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**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
	1.6%	1.3%

**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

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

**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
100.0%	100.0%	100.0%
	8.5%	8.0%

**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		
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**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
	0.7%	3.3%

**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.):

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

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

	Prior Year (2nd Interim) (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		4.5%	1.7%
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		0.6%	3.3%

**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	0.0%	0.0%	0.0%

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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

A1 - Cashflow attached , A8 - Fiscal Crisis Management Team Fiscal Health Analysis and State Audit

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

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Cashflow Worksheet - Budget Year (1)

2020-21 FEBRUARY (53%), MARCH - MAY (92%) JUNE (100%) DEFERRALS STATE AID & SE		2020-21 Beginning Balance Actual	July 2020 Actual <sup>3</sup>	August 2020 Actual <sup>3 &amp; 4</sup>	September 2020 Projected <sup>2</sup>	October 2020 projected <sup>2</sup>	November 2020 Projected <sup>2</sup>	December 2020 Projected <sup>2</sup>	January 2021 Projected <sup>2</sup>	February 2021 Projected <sup>2</sup>	March 2021 Projected <sup>2</sup>
A. BEGINNING CASH		\$ 45,898,425.55	\$ 80,529,346.81	\$ 80,529,346.81	\$ 67,274,134.66	\$ 126,916,935.68	\$ 88,451,566.31	\$ 62,136,542.16	\$ 60,035,676.73	\$ 100,713,701.70	\$ 62,571,413.88
B. RECEIPTS											
LCF Revenue Sources											
Principal Appointment											
Property Taxes											
Miscellaneous Funds											
Federal Revenues											
Other State Revenues											
Other Local Revenues											
Interfund Transfers In											
All Other Financing Sources											
ESSER (3210)											
GEER (3215)											
LLM - CR (3220)											
LLM - GF (7420)											
Undefined Objects											
<b>TOTAL RECEIPTS</b>			\$ 19,182,332.09	\$ 18,165,747.14	\$ 82,342,893.35	\$ 21,264,111.60	\$ 33,105,335.88	\$ 63,788,380.55	\$ 90,735,867.45	\$ 15,682,529.57	\$ 34,525,180.69
C. DISBURSEMENTS											
Catered Salaries											
Classified Salaries											
Employee Benefits											
Books and Supplies											
Services											
Capital Outlay											
Other Outgo											
Interfund Transfers Out											
All Other Financing Uses											
ESSER (3210)											
GEER (3215)											
LLM - CR (3220)											
LLM - GF (7420)											
<b>TOTAL DISBURSEMENTS</b>			\$ 7,632,629.49	\$ 12,473,951.96	\$ 58,168,097.62	\$ 62,111,185.48	\$ 82,016,511.46	\$ 61,551,228.76	\$ 50,132,143.34	\$ 52,489,332.18	\$ 53,582,253.80
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not in Treasury											
Accounts Receivable											
Due From Other Funds											
Stores											
Prepaid Expenditures											
Other Current Assets											
Deferred Outflows of Resources											
Undefined Objects											
<b>SUBTOTAL ASSETS</b>			\$ 61,249,126.42	\$ 1,977,855.67	\$ 16,956,493.38	\$ 2,381,704.61	\$ 2,596,151.43	\$ 5,661,982.78	\$ 74,300.86	\$ 87,475.56	\$ 81,453.17
Liabilities and Deferred Inflows											
Accounts Payable											
Due To Other Funds											
Current Loans											
Unearned Revenues											
Deferred Inflows of Resources											
Undefined Objects											
<b>SUBTOTAL LIABILITIES</b>			\$ 38,267,907.76	\$ 924,863.00	\$ 1,488,488.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonoperating											
Suspend Cleaning											
<b>TOTAL BALANCE SHEET ITEMS</b>			\$ 22,981,218.66	\$ 1,052,992.67	\$ 15,468,005.19	\$ 2,381,704.61	\$ 2,596,151.43	\$ 5,661,982.78	\$ 74,300.86	\$ 87,475.56	\$ 81,453.17
E. NET INCREASE/DECREASE B - C + D			\$ 34,630,921.26	\$ 6,744,787.85	\$ 39,642,800.92	\$ 38,465,369.27	\$ 26,315,024.15	\$ 2,109,854.02	\$ 40,678,024.97	\$ 38,142,287.82	\$ 20,298,580.61
F. ENDING CASH (A + E)			\$ 80,529,346.81	\$ 87,274,134.66	\$ 126,916,935.58	\$ 88,451,566.31	\$ 62,136,542.16	\$ 60,035,676.73	\$ 100,713,701.70	\$ 62,571,413.88	\$ 42,272,833.38
G. Ending Cash, Plus Cash Accruals and Adjustments			\$ 93,048,610.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DEFERRALS</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2020-21  
Cashflow Worksheet - Budget Year (1)

2020-21 FEBRUARY (53%), MARCH - MAY (82%) JUNE (100%) DEFERRALS STATE AID & SE	Object	April 2021 Projected <sup>2</sup>	May 2021 Projected <sup>2</sup>	June 2021 Projected <sup>2</sup>	Accrual Projected	Adjustments	Total Projected	Budget
<b>A. BEGINNING CASH</b>	9110	\$ 42,272,833.38	\$ 10,771,517.72	\$ (37,423,785.35)			\$ -	\$ -
<b>B. RECEIPTS</b>								
LCF Revenue Sources								
Principal Apportionment	8010-8019	\$ 5,292,833.60	\$ 5,292,833.60	\$ (23,223,021.00)	\$ 117,324,478.08		\$ 313,314,871.00	\$ 313,314,871.00
Property Taxes	8020-8079	\$ 12,160,264.93	\$ -	\$ 33,164,358.90	\$ -		\$ 110,547,863.00	\$ 110,547,863.00
Miscellaneous Funds	8080-8099	\$ -	\$ (1,340,826.30)	\$ (701,072.46)	\$ (2,548,576.70)		\$ (11,631,169.00)	\$ (11,631,169.00)
Federal Revenues	8100-8299	\$ 407,605.56	\$ 181,050.23	\$ 15,961,368.20	\$ 33,515,121.23		\$ 66,978,861.88	\$ 66,978,861.88
Other State Revenues	8300-8599	\$ 441,587.63	\$ 812,904.88	\$ 1,971,613.87	\$ 15,331,326.07	\$ 20,124,028.00	\$ 71,350,663.80	\$ 71,350,663.80
Other Local Revenues	8600-8799	\$ 870,108.16	\$ 1,051,904.43	\$ 1,175,665.67	\$ 2,461,285.97		\$ 9,685,813.86	\$ 9,685,813.86
Interfund Transfers In	8810-8929	\$ -	\$ -	\$ 159,205.71	\$ -		\$ 2,653,428.54	\$ 2,653,428.54
All Other Financing Sources	8930-8979	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
ESSER (3210)	8100-8599	\$ 3,942,627.50	\$ -	\$ 3,942,627.50	\$ (0.50)		\$ 15,770,510.00	\$ 15,770,510.00
GEER (3215)	8100-8599	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
LLM - CR (3220)	8100-8599	\$ -	\$ -	\$ -	\$ -		\$ 34,085,392.00	\$ 34,085,392.00
LLM - GF (7420)	8100-8599	\$ -	\$ -	\$ -	\$ -		\$ 3,497,424.00	\$ 3,497,424.00
Undefined Objects		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<b>TOTAL RECEIPTS</b>		\$ 23,115,005.38	\$ 5,997,866.84	\$ 32,440,746.39	\$ 166,083,634.15	\$ 20,124,028.00	\$ 616,453,659.08	\$ 616,453,659.08
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	\$ 20,543,840.00	\$ 20,470,111.99	\$ 21,363,084.58	\$ 3,759,339.96		\$ 215,532,887.75	\$ 215,532,887.75
Classified Salaries	2000-2999	\$ 5,149,912.07	\$ 5,441,378.24	\$ 5,318,641.49	\$ 714,118.01		\$ 58,260,974.35	\$ 58,260,974.35
Employee Benefits	3000-3999	\$ 16,020,587.79	\$ 15,038,773.27	\$ 15,419,134.52	\$ 1,911,594.49	\$ 20,124,028.00	\$ 181,117,863.78	\$ 181,117,863.78
Books and Supplies	4000-4999	\$ 2,520,420.00	\$ 4,065,019.00	\$ 8,137,430.11	\$ 18,054,016.20		\$ 52,043,506.69	\$ 52,043,506.69
Services	5000-5999	\$ 7,560,360.70	\$ 7,532,785.27	\$ 8,681,590.78	\$ 8,908,216.69		\$ 80,702,764.58	\$ 80,702,764.58
Capital Outlay	6000-6599	\$ 18,670.08	\$ 16,861.41	\$ 29,462.48	\$ 134,265.42		\$ 484,435.00	\$ 484,435.00
Other Outgo	7000-7499	\$ (4,643.95)	\$ (13,070.81)	\$ (44,269.76)	\$ (166,479.97)		\$ (383,100.10)	\$ (383,100.10)
Interfund Transfers Out	7600-7699	\$ 43,620.80	\$ 97,038.45	\$ 830,320.82	\$ 224,409.66		\$ 1,981,863.84	\$ 1,981,863.84
All Other Financing Uses	7830-7899	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
ESSER (3210)	1000-7999	\$ 1,536,374.07	\$ 1,536,374.07	\$ 1,536,374.06	\$ 289,577.15		\$ 15,765,960.19	\$ 15,765,960.19
GEER (3215)	1000-7999	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
LLM - CR (3220)	1000-7999	\$ -	\$ -	\$ -	\$ -		\$ 33,853,020.93	\$ 33,853,020.93
LLM - GF (7420)	1000-7999	\$ -	\$ -	\$ -	\$ -		\$ 3,497,424.00	\$ 3,497,424.00
<b>TOTAL DISBURSEMENTS</b>		\$ 53,389,141.56	\$ 54,186,270.89	\$ 61,271,769.06	\$ 33,829,057.61	\$ 20,124,028.00	\$ 642,857,601.01	\$ 642,857,601.01
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not in Treasury	9111-9199	\$ 5,467.02	\$ 21,237.56	\$ 13,799.71	\$ 288,008.89		\$ 2,639,610.69	\$ 2,639,610.69
Accounts Receivable	9200-9299	\$ 67,744.69	\$ 1,279,686.35	\$ 1,623,897.69	\$ (0.00)		\$ 88,887,464.08	\$ 88,887,464.08
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -		\$ 2,814,636.76	\$ 2,814,636.76
Stores	9320	\$ 22,569.58	\$ 15,137.84	\$ -	\$ 42,154.84		\$ 104,536.53	\$ 104,536.53
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Other Current Assets	9340	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Deferred Outflows of Resources	9490	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<b>SUBTOTAL ASSETS</b>		\$ 95,781.29	\$ 1,316,061.75	\$ 1,637,697.40	\$ 330,163.73	\$ -	\$ 94,446,248.06	\$ -
Liabilities and Deferred Inflows								
Accounts Payable	9500-9599	\$ (1,322,960.77)	\$ (1,322,960.77)	\$ (1,322,960.77)	\$ 0.00		\$ (40,063,483.93)	\$ (40,063,483.93)
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -		\$ (1,635,178.11)	\$ (1,635,178.11)
Current Loans	9640	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Unearned Revenues	9650	\$ -	\$ -	\$ -	\$ 0.00		\$ (5,597,400.76)	\$ (5,597,400.76)
Deferred Inflows of Resources	9690	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>		\$ (1,322,960.77)	\$ (1,322,960.77)	\$ (1,322,960.77)	\$ 0.00	\$ -	\$ (47,296,062.80)	\$ -
Nonoperating	9910	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Suspense Clearing		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>		\$ (1,227,179.48)	\$ (6,893.02)	\$ 314,736.63	\$ 330,163.73	\$ -	\$ 47,150,185.26	\$ -
<b>E. NET INCREASE/DECREASE B - C + D</b>		\$ (31,501,315.66)	\$ (48,195,303.07)	\$ (28,516,286.04)	\$ 132,584,740.27	\$ -	\$ 20,746,243.33	\$ (26,403,941.93)
<b>F. ENDING CASH (A + E)</b>		\$ 10,771,517.72	\$ (37,423,785.35)	\$ (65,940,071.99)	\$ -		\$ -	\$ -
G. Ending Cash, Plus Cash Accruals and Adjustments		\$ 68,023,406.66	\$ 95,105,984.29	\$ 126,914,006.79	\$ -		\$ 66,644,666.88	\$ -
<b>DEFERRALS</b>								

Cashflow Worksheet - Budget Year (2)

2021-22		FEBRUARY (83%), MARCH - MAY (82%), JUNE (100%) DEFERRALS STATE AID & SE								
Object	Beginning Balance	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022
9110		\$ (65,940,071.39)	\$ (43,403,101.70)	\$ (28,433,161.72)	\$ (2,256,663.29)	\$ 6,316,111.09	\$ 11,060,922.83	\$ 9,294,293.58	\$ 59,781,002.33	\$ 22,015,114.02
<b>A. RECEIPTS</b>										
<b>B. RECEIPTS</b>										
LOF Revenue Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
8100-8298		\$ 4,207.26	\$ 114,681.60	\$ 10,287.99	\$ (2,278,844.22)	\$ (1,940,496.60)	\$ 1,381,848.29	\$ (2,144,784.56)	\$ -	\$ (741,987.24)
8100-8599		\$ 2,128,713.54	\$ 1,603,021.54	\$ 2,829,087.89	\$ 2,912,922.41	\$ 4,873,956.51	\$ 4,173,558.03	\$ 1,468,724.57	\$ 277,100.25	\$ 3,969,144.17
8600-8799		\$ 1,664,978.17	\$ 315,906.94	\$ 15,686.18	\$ 607,502.40	\$ 129,529.39	\$ 572,433.61	\$ 1,041,613.98	\$ 286,806.05	\$ 423,773.42
8910-8929										
8930-8979										
All Other Financing Sources										
ESSEX Expenses (3210)										
GEER (3215)										
LLM - CR (3220)										
LLM - GF (7420)										
Undefined Objects										
<b>TOTAL RECEIPTS</b>		\$ 17,819,986.67	\$ 16,055,297.78	\$ 37,001,261.42	\$ 26,600,916.27	\$ 31,175,185.34	\$ 42,686,355.27	\$ 98,171,679.12	\$ 13,560,381.00	\$ 20,723,600.40
<b>C. DISBURSEMENTS</b>										
Certificated Salaries		\$ 1,835,599.59	\$ 4,242,596.87	\$ 19,196,061.55	\$ 19,955,268.80	\$ 21,547,231.70	\$ 20,188,708.39	\$ 20,086,691.91	\$ 20,522,776.28	\$ 21,106,769.78
2000-2999		\$ 2,534,987.03	\$ 3,794,810.47	\$ 4,876,697.56	\$ 5,062,543.71	\$ 5,229,305.78	\$ 5,138,507.79	\$ 5,050,813.36	\$ 4,929,059.04	\$ 5,131,554.81
3000-3999		\$ 2,683,718.63	\$ 4,066,548.11	\$ 15,512,123.13	\$ 15,515,019.50	\$ 15,735,986.78	\$ 16,127,984.51	\$ 15,664,741.54	\$ 16,485,160.84	\$ 16,786,549.12
4000-4999		\$ 334,368.59	\$ 3,364,426.55	\$ 1,696,647.80	\$ 1,200,222.15	\$ 1,294,379.62	\$ 983,397.65	\$ 1,270,739.24	\$ 1,363,924.16	\$ 1,381,215.17
5000-5999		\$ 717,481.24	\$ 2,696,792.35	\$ 4,130,175.03	\$ 7,411,595.03	\$ 5,691,112.06	\$ 6,767,346.95	\$ 5,130,310.24	\$ 6,498,117.83	\$ 6,225,518.68
6000-6599		\$ 5,698.88	\$ 107,544.26	\$ 88,076.09	\$ 71,143.94	\$ 38,843.88	\$ 17,186.61	\$ 21,863.42	\$ 17,486.66	\$ 27,140.10
7000-7499		\$ 691.94	\$ (19,393.78)	\$ (1,213.29)	\$ 5,995.61	\$ (5,46)	\$ 446.51	\$ (10,451.24)	\$ (21,636.53)	\$ (11,004.28)
7600-7629		\$ 46,701.78	\$ 43,997.26	\$ 6,241.61	\$ 55,970.49	\$ 2,207.75	\$ 128,094.04	\$ 206,297.04	\$ 120,210.04	\$ 289,452.94
7630-7699										
All Other Financing Uses										
ESSEX Expenses (3210)										
GEER (3215)										
LLM - CR (3220)										
LLM - GF (7420)										
Undefined Objects										
<b>TOTAL DISBURSEMENTS</b>		\$ 8,349,630.31	\$ 18,678,166.76	\$ 46,045,159.66	\$ 49,886,975.00	\$ 49,986,119.79	\$ 49,786,438.67	\$ 47,733,742.37	\$ 50,105,518.57	\$ 51,087,273.25
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not In Treasury		\$ 56,457.14	\$ 11,865.41	\$ 17,229.77	\$ 12,974.42	\$ 18,333.70	\$ 18,146.74	\$ 15,487.00	\$ 25,144.38	\$ 12,790.74
9111-9199		\$ 289,008.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9200-9299		\$ 166,083,634.15	\$ 27,309,768.84	\$ 35,512,178.15	\$ 31,847,592.05	\$ 23,537,055.87	\$ 5,342,091.14	\$ 47,102.80	\$ -	\$ 2,685,768.13
9310		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores		\$ 42,154.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9320		\$ 16,286.32	\$ 621.00	\$ 2,570.85	\$ (1,020.86)	\$ 785.93	\$ 232.31	\$ 105.56	\$ 3,852.15	\$ 3,446.85
9330		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9340		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Assets		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL ASSETS</b>		\$ 32,709,662.31	\$ 27,322,195.25	\$ 35,531,978.77	\$ 31,859,545.61	\$ 23,555,175.50	\$ 5,360,470.19	\$ 62,695.38	\$ 28,996.53	\$ 2,702,025.72
Liabilities and Deferred Inflows										
Accounts Payable		\$ (33,829,057.61)	\$ (33,829,057.61)	\$ (311,582.08)	\$ 1,287.50	\$ (2,429.31)	\$ (27,015.84)	\$ (13,923.36)	\$ (1,249,747.27)	\$ (1,256,053.64)
9610		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due To Other Funds		\$ 13,066,613.33	\$ 17,592,810.96	\$ 35,220,396.69	\$ 31,860,833.11	\$ 23,555,746.19	\$ 5,333,454.35	\$ 48,772.00	\$ (1,220,750.74)	\$ 1,445,972.08
9640		\$ 22,536,959.69	\$ 14,969,939.98	\$ 26,176,498.43	\$ 8,574,774.38	\$ 4,742,811.74	\$ (1,766,629.25)	\$ 50,486,709.75	\$ (37,765,888.31)	\$ (28,917,620.77)
9650		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>		\$ (19,643,048.38)	\$ (9,729,384.29)	\$ (311,582.08)	\$ 1,287.50	\$ (2,429.31)	\$ (27,015.84)	\$ (13,923.36)	\$ (1,249,747.27)	\$ (1,256,053.64)
Nonoperating		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Suspense/Clearing		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>		\$ 13,066,613.33	\$ 17,592,810.96	\$ 35,220,396.69	\$ 31,860,833.11	\$ 23,555,746.19	\$ 5,333,454.35	\$ 48,772.00	\$ (1,220,750.74)	\$ 1,445,972.08
<b>E. NET INCREASE/DECREASE B - C + D</b>		\$ 22,536,959.69	\$ 14,969,939.98	\$ 26,176,498.43	\$ 8,574,774.38	\$ 4,742,811.74	\$ (1,766,629.25)	\$ 50,486,709.75	\$ (37,765,888.31)	\$ (28,917,620.77)
<b>F. ENDING CASH (A + E)</b>		\$ (43,403,101.70)	\$ (28,433,161.72)	\$ (2,256,663.29)	\$ 6,316,111.09	\$ 11,060,922.83	\$ 9,294,293.58	\$ 59,781,002.33	\$ 22,015,114.02	\$ (6,902,506.75)
G. Ending Cash, Plus Cash		\$ 95,105,984.29	\$ 69,023,406.65	\$ 42,940,829.03	\$ 16,858,251.40	\$ -	\$ -	\$ -	\$ 12,996,474.70	\$ 35,671,175.25
Accruals and Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DEFERRALS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cashflow Worksheet - Budget Year (2)

Object	April 2022	May 2022	June 2022	Accrual	Adjustments	Total	Budget
<b>FEBRUARY (53%), MARCH - MAY (82%), JUNE (100%) DEFERRALS STATE AID &amp; SE</b>							
<b>A. BEGINNING CASH</b>	\$ (6,902,506.75)	\$ (40,480,628.32)	\$ (62,627,001.51)				
<b>B. RECEIPTS</b>							
LCF Revenue Sources							
Principal Apportionment	\$ 4,543,156.41	\$ 4,543,156.41	\$ 8,229,528.37	\$ 100,706,633.67	\$ -	\$ 313,211,770.00	\$ 313,211,770.00
Property Taxes	\$ 12,160,264.93	\$ 25,426,008.49	\$ 7,738,350.41	\$ 829,108.97	\$ -	\$ 110,547,863.00	\$ 110,547,863.00
Miscellaneous Funds	\$ -	\$ (1,340,496.60)	\$ (2,038,607.20)	\$ (1,742,645.58)	\$ -	\$ (11,627,872.00)	\$ (11,627,872.00)
Federal Revenues	\$ 480,808.46	\$ 181,308.97	\$ 13,670,096.24	\$ 14,800,968.46	\$ -	\$ 41,236,896.00	\$ 41,236,896.00
Other State Revenues	\$ 471,433.24	\$ 666,569.56	\$ 3,884,380.59	\$ 13,772,191.36	\$ 17,480,098.00	\$ 86,570,064.00	\$ 86,570,064.00
Other Local Revenues	\$ 825,621.99	\$ 841,347.32	\$ 1,023,986.76	\$ 1,936,827.09	\$ -	\$ 9,685,813.00	\$ 9,685,813.00
Interfund Transfers In	\$ -	\$ -	\$ 1,724,728.55	\$ (0.00)	\$ -	\$ 2,653,428.54	\$ 2,653,428.54
All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER Expenses (3210)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	\$ -	\$ -	\$ 713,937.50	\$ -	\$ -	\$ 713,937.50	\$ 713,937.50
LLM - CR (3220)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>	\$ 18,481,482.73	\$ 30,317,905.15	\$ 34,956,401.21	\$ 130,103,084.18	\$ 17,480,098.00	\$ 535,133,714.54	\$ 535,133,714.54
<b>C. DISBURSEMENTS</b>							
Certificated Salaries	\$ 20,265,610.66	\$ 20,192,881.17	\$ 21,073,760.05	\$ 2,899,926.00	\$ -	\$ 212,613,882.75	\$ 212,613,882.75
Classified Salaries	\$ 5,135,779.75	\$ 5,426,446.08	\$ 5,304,046.14	\$ 487,343.83	\$ -	\$ 58,101,095.35	\$ 58,101,095.35
3000-3999	\$ 16,801,607.05	\$ 15,771,928.10	\$ 16,170,832.33	\$ 11,042,642.44	\$ 17,480,098.00	\$ 186,322,540.00	\$ 186,322,540.00
4000-4999	\$ 1,567,316.19	\$ 2,583,867.40	\$ 5,199,095.93	\$ 11,042,642.44	\$ -	\$ 33,281,526.46	\$ 33,281,526.46
5000-5999	\$ 6,892,656.78	\$ 6,867,516.71	\$ 7,914,863.83	\$ 6,701,897.47	\$ -	\$ 73,575,386.00	\$ 73,575,386.00
6000-6999	\$ 17,899.28	\$ 16,165.28	\$ 28,246.09	\$ 37,141.41	\$ -	\$ 464,435.00	\$ 464,435.00
7000-7499	\$ 462,691.31	\$ (1,359.15)	\$ (4,603.31)	\$ 13,289.89	\$ -	\$ (39,635.00)	\$ (39,635.00)
7630-7699	\$ 43,620.90	\$ 97,038.45	\$ 830,320.82	\$ 133,720.62	\$ -	\$ 1,991,863.84	\$ 1,991,863.84
Interfund Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER Expenses (3210)	\$ 44,478.06	\$ 16,308.62	\$ 4,744.33	\$ (569,963.92)	\$ -	\$ 2,855,750.00	\$ 2,855,750.00
GEER (3215)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - CR (3220)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>	\$ 50,768,485.68	\$ 50,970,812.66	\$ 56,521,306.21	\$ 21,756,913.65	\$ 17,480,098.00	\$ 569,156,643.40	\$ 569,156,643.40
<b>D. BALANCE SHEET ITEMS</b>							
Assets and Deferred Outflows							
Cash Not In Treasury	\$ 13,448.74	\$ 52,243.89	\$ 33,946.95	\$ 0.01	\$ -	\$ 286,008.89	\$ 286,008.89
Accounts Receivable	\$ (63,920.58)	\$ -	\$ 875,179.10	\$ 6,353,879.80	\$ -	\$ 166,083,634.15	\$ 166,083,634.15
Due From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	\$ 9,142.61	\$ 6,132.12	\$ -	\$ -	\$ -	\$ 42,154.84	\$ 42,154.84
Prepaid Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Current Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL ASSETS</b>	\$ (41,379.23)	\$ 68,376.01	\$ 909,126.05	\$ 6,353,879.81	\$ -	\$ 166,413,797.88	\$ 166,413,797.88
Liabilities and Deferred Inflows							
Accounts Payable	\$ (1,249,789.39)	\$ (1,551,841.69)	\$ 1,204,470.15	\$ (0.01)	\$ -	\$ (33,829,057.61)	\$ (33,829,057.61)
Due To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>	\$ (1,249,789.39)	\$ (1,551,841.69)	\$ 1,204,470.15	\$ (0.01)	\$ -	\$ (33,829,057.61)	\$ (33,829,057.61)
Nonoperating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Suspense Clearing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>	\$ (1,291,118.62)	\$ (1,483,465.68)	\$ 2,113,596.20	\$ 6,353,879.80	\$ -	\$ 132,584,740.27	\$ 132,584,740.27
<b>E. NET INCREASE/DECREASE B - C + D</b>	\$ (33,578,121.57)	\$ (22,146,373.15)	\$ (19,451,308.80)	\$ 114,700,950.33	\$ -	\$ 98,561,811.41	\$ (34,022,928.86)
<b>F. ENDING CASH (A + E)</b>	\$ (40,480,628.32)	\$ (62,627,001.51)	\$ (82,078,310.31)	\$ -	\$ -	\$ -	\$ -
G. Ending Cash, Plus Cash Accruals and Adjustments	\$ 58,345,815.80	\$ 81,020,576.34	\$ 108,672,696.18	\$ -	\$ -	\$ 32,621,740.02	\$ 32,621,740.02
<b>DEFERRALS</b>							

Cashflow Worksheet - Budget Year (3)

2022-23 NO DEFERRALS		Beginning Balance	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023
A. BEGINNING CASH			\$ (82,078,310.31)	\$ (55,956,609.63)	\$ (42,002,782.88)	\$ (21,004,432.11)	\$ (21,408,068.69)	\$ (28,130,145.23)	\$ (35,326,060.76)	\$ 13,866,756.05	\$ (10,513,215.30)
B. RECEIPTS											
LCF Revenue Sources			\$ 13,916,650.25	\$ 13,916,650.25	\$ 33,194,578.45	\$ 25,049,970.45	\$ 25,049,970.45	\$ 33,194,578.45	\$ 25,049,970.45	\$ 25,049,970.45	\$ 33,157,770.54
Principal Apportionment											
Property Taxes											
Miscellaneous Funds											
Federal Revenues			\$ 4,207.26	\$ 114,681.60	\$ 10,287.99	\$ (2,290,444.00)	\$ (1,347,320.00)	\$ 3,571,376.52	\$ 1,468,724.57	\$ 232,174.40	\$ (751,540.00)
Other State Revenues			\$ 2,128,713.54	\$ 1,603,021.54	\$ 2,829,087.89	\$ 2,912,922.41	\$ 4,979,958.51	\$ 2,412,315.98	\$ 9,654,095.36	\$ 2,412,315.98	\$ 4,709,576.61
Other Local Revenues			\$ 1,682,478.17	\$ 315,506.94	\$ 15,866.18	\$ 607,502.40	\$ 129,529.39	\$ 572,433.61	\$ 1,041,613.98	\$ 286,808.05	\$ 423,773.42
Interfund Transfers In											
All Other Financing Sources											
Undefined Objects											
<b>TOTAL RECEIPTS</b>			\$ 17,732,049.22	\$ 15,949,860.33	\$ 36,049,640.51	\$ 26,399,529.08	\$ 30,604,192.48	\$ 41,132,552.85	\$ 97,970,974.27	\$ 27,981,266.88	\$ 41,924,454.30
C. DISBURSEMENTS											
Certificated Salaries			\$ 1,862,410.45	\$ 4,304,564.46	\$ 19,476,440.19	\$ 20,246,736.46	\$ 21,861,951.64	\$ 20,483,585.68	\$ 20,380,079.14	\$ 20,822,532.97	\$ 21,415,056.32
Classified Salaries			\$ 2,591,588.99	\$ 3,879,542.16	\$ 4,985,790.42	\$ 5,175,681.73	\$ 5,345,044.99	\$ 5,253,241.96	\$ 5,163,589.46	\$ 5,039,116.58	\$ 5,246,133.73
Employee Benefits			\$ 2,921,996.29	\$ 4,427,605.23	\$ 16,889,399.94	\$ 16,892,553.48	\$ 17,132,704.21	\$ 17,559,941.89	\$ 17,055,568.30	\$ 17,948,930.88	\$ 18,287,866.43
Books and Supplies			\$ 428,017.89	\$ 3,054,795.25	\$ 1,848,930.81	\$ 1,475,890.65	\$ 1,511,280.68	\$ 1,166,524.17	\$ 1,291,573.88	\$ 1,267,975.94	\$ 1,208,276.07
Services			\$ 705,892.00	\$ 2,653,231.91	\$ 4,063,461.62	\$ 7,281,877.87	\$ 5,490,962.12	\$ 6,648,187.66	\$ 5,047,442.45	\$ 6,393,155.78	\$ 6,174,153.48
Capital Outlay			\$ 5,636.88	\$ 107,844.26	\$ 58,076.09	\$ 71,143.04	\$ 38,943.88	\$ 17,186.61	\$ 11,851.24	\$ 17,486.66	\$ 27,140.10
Other Outgo			\$ 691.84	\$ (19,303.78)	\$ (1,213.29)	\$ 5,985.61	\$ (5.48)	\$ 446.51	\$ (10,451.42)	\$ (21,836.53)	\$ (1,004.28)
Interfund Transfers Out			\$ 46,701.78	\$ 43,987.26	\$ 6,241.81	\$ 55,970.49	\$ 2,207.75	\$ 126,094.04	\$ 206,287.04	\$ 120,210.04	\$ 269,452.94
All Other Financing Uses											
<b>TOTAL DISBURSEMENTS</b>			\$ 8,563,000.12	\$ 18,451,966.75	\$ 47,437,127.59	\$ 51,215,739.33	\$ 51,382,989.99	\$ 51,255,218.52	\$ 49,155,963.05	\$ 51,587,472.32	\$ 52,627,024.79
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not in Treasury		\$ 0.01									
Accounts Receivable		\$ 136,456,963.98	\$ 29,585,936.03	\$ 22,713,316.29	\$ 32,476,229.61	\$ 24,411,745.62	\$ 14,058,283.36	\$ 2,944,125.18	\$ 416,760.30		
Due From Other Funds											
Stores											
Prepaid Expenditures											
Other Current Assets											
Deferred Outflows of Resources											
Undefined Objects											
<b>SUBTOTAL ASSETS</b>		\$ 136,456,963.99	\$ 29,585,936.03	\$ 22,713,316.29	\$ 32,476,229.61	\$ 24,411,745.62	\$ 14,058,283.36	\$ 2,944,125.18	\$ 416,760.30		
Liabilities and Deferred Inflows											
Accounts Payable		\$ (21,756,913.66)	\$ (12,633,284.45)	\$ (6,257,383.12)	\$ (200,391.76)	\$ 828.05	\$ (1,562.39)	\$ (17,375.04)	\$ (8,954.71)	\$ (803,765.91)	\$ (807,821.81)
Due To Other Funds											
Current Loans											
Unearned Revenues											
Deferred Inflows of Resources											
Undefined Objects											
<b>SUBTOTAL LIABILITIES</b>		\$ (21,756,913.66)	\$ (12,633,284.45)	\$ (6,257,383.12)	\$ (200,391.76)	\$ 828.05	\$ (1,562.39)	\$ (17,375.04)	\$ (8,954.71)	\$ (803,765.91)	\$ (807,821.81)
Nonoperating											
Suspense Clearing											
<b>TOTAL BALANCE SHEET ITEMS</b>		\$ 114,700,050.33	\$ 16,952,651.58	\$ 16,455,933.17	\$ 32,275,837.85	\$ 24,412,573.67	\$ 14,056,720.97	\$ 2,926,750.14	\$ 407,805.59	\$ (803,765.91)	\$ (807,821.81)
E. NET INCREASE/DECREASE B - C + D			\$ 26,121,700.68	\$ 13,953,826.75	\$ 20,998,350.77	\$ (403,636.68)	\$ (6,722,076.54)	\$ (7,195,915.53)	\$ 49,222,816.81	\$ (24,409,971.35)	\$ (11,510,392.30)
F. ENDING CASH (A + E)			\$ (55,956,609.63)	\$ (42,002,782.88)	\$ (21,004,432.11)	\$ (21,408,068.69)	\$ (28,130,145.23)	\$ (35,326,060.76)	\$ 13,866,756.05	\$ (10,513,215.30)	\$ (22,023,607.60)
G. Ending Cash, Plus Cash Accruals and Adjustments											
<b>DEFERRALS</b>		\$ 32,621,740.02	\$ 81,020,576.34	\$ 58,345,875.80	\$ 36,671,175.25	\$ 12,996,474.70	\$ -	\$ -	\$ -	\$ -	\$ -



Cashflow Worksheet - Budget Year (3)

2022-23 NO DEFERRALS		April 2023	May 2023	June 2023	Accrual	Adjustments	Total	Budget
<b>A. BEGINNING CASH</b>		\$ (22,023,607.60)	\$ (34,123,473.62)	\$ (34,522,537.63)				
<b>B. RECEIPTS</b>								
LCF Revenue Sources								
8010-8019	Principal Apportionment	\$ 25,049,970.45	\$ 25,049,970.45	\$ 33,231,386.36	\$ 0.00	\$ -	\$ 310,911,437.00	\$ 310,911,437.00
8020-8079	Property Taxes	\$ 12,160,264.93	\$ 25,428,008.49	\$ 7,738,350.41	\$ 829,109.97	\$ -	\$ 110,547,863.00	\$ 110,547,863.00
8080-8099	Miscellaneous Funds	\$ -	\$ (1,347,320.00)	\$ (2,052,254.00)	\$ (1,751,516.00)	\$ -	\$ (11,696,106.00)	\$ (11,696,106.00)
8100-8299	Federal Revenues	\$ 480,805.46	\$ 181,306.97	\$ 13,598,274.85	\$ 13,707,248.69	\$ -	\$ 38,736,898.00	\$ 38,736,898.00
8300-8599	Other State Revenues	\$ 2,449,523.34	\$ 2,644,679.66	\$ 6,306,696.67	\$ 4,147,050.61	\$ 17,480,098.00	\$ 66,570,064.00	\$ 66,570,064.00
8600-8799	Other Local Revenues	\$ 825,821.69	\$ 841,347.32	\$ 1,023,986.76	\$ 1,919,327.09	\$ -	\$ 9,685,813.00	\$ 9,685,813.00
8800-8923	Interfund Transfers In	\$ -	\$ -	\$ -	\$ (0.00)	\$ -	\$ 2,653,428.54	\$ 2,653,428.54
8930-8979	All Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL RECEIPTS</b>		\$ 40,966,395.87	\$ 52,795,994.89	\$ 61,571,169.50	\$ 18,851,219.36	\$ 17,480,098.00	\$ 527,409,397.54	\$ 527,409,397.54
<b>C. DISBURSEMENTS</b>								
1000-1999	Certificated Salaries	\$ 20,561,611.19	\$ 20,487,819.40	\$ 21,981,954.44	\$ 2,434,979.41	\$ -	\$ 215,719,331.75	\$ 215,719,331.75
2000-2999	Classified Salaries	\$ 5,250,453.01	\$ 5,547,609.43	\$ 5,422,476.50	\$ 498,225.39	\$ -	\$ 59,398,394.35	\$ 59,398,394.35
3000-3999	Employee Benefits	\$ 18,293,373.43	\$ 17,172,272.26	\$ 17,606,594.05	\$ 1,644,768.01	\$ 17,480,098.00	\$ 201,313,575.00	\$ 201,313,575.00
4000-4999	Books and Supplies	\$ 1,314,672.21	\$ 2,120,869.60	\$ 4,244,651.77	\$ 6,213,020.34	\$ -	\$ 27,146,329.46	\$ 27,146,329.46
5000-5999	Services	\$ 6,781,321.86	\$ 6,756,587.88	\$ 7,787,017.53	\$ 6,593,643.84	\$ -	\$ 72,386,946.00	\$ 72,386,946.00
6000-6999	Capital Outlay	\$ 17,899.28	\$ 16,165.28	\$ 28,246.09	\$ 37,141.41	\$ -	\$ 464,435.00	\$ 464,435.00
7000-7499	Other Outgo	\$ (482,891.89)	\$ (1,359.15)	\$ (4,603.31)	\$ 13,299.99	\$ -	\$ (39,636.00)	\$ (39,636.00)
7600-7629	Interfund Transfers Out	\$ 43,620.80	\$ 97,038.45	\$ 830,320.82	\$ 133,720.62	\$ -	\$ 1,981,863.84	\$ 1,981,863.84
	All Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7630-7699		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL DISBURSEMENTS</b>		\$ 52,262,468.89	\$ 52,197,003.15	\$ 57,296,167.89	\$ 17,868,799.01	\$ 17,480,098.00	\$ 578,371,039.40	\$ 578,371,039.40
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
9111-9199	Cash Not in Treasury	\$ -	\$ -	\$ -	\$ 0.01	\$ -	\$ 0.01	\$ -
9200-9299	Accounts Receivable	\$ -	\$ -	\$ 795,053.69	\$ 9,055,513.90	\$ -	\$ 136,456,963.98	\$ -
9310	Due From Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9320	Stores	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9330	Prepaid Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9340	Other Current Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9400	Deferred Outflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL ASSETS</b>		\$ -	\$ -	\$ 795,053.69	\$ 9,055,513.91	\$ -	\$ 136,456,963.99	\$ -
Liabilities and Deferred Inflows								
9500-9599	Accounts Payable	\$ (803,793.00)	\$ (998,055.75)	\$ 774,646.27	\$ (0.04)	\$ -	\$ (21,756,913.66)	\$ -
9610	Due To Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9640	Current Loans	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9650	Unearned Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9690	Deferred Inflows of Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Undefined Objects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SUBTOTAL LIABILITIES</b>		\$ (803,793.00)	\$ (998,055.75)	\$ 774,646.27	\$ (0.04)	\$ -	\$ (21,756,913.66)	\$ -
Nonoperating								
	Suspense Clearing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL BALANCE SHEET ITEMS</b>		\$ (803,793.00)	\$ (998,055.75)	\$ 1,569,699.96	\$ 9,055,513.87	\$ -	\$ 114,700,050.33	\$ -
<b>E. NET INCREASE/DECREASE B - C + D</b>		\$ (12,099,866.02)	\$ (389,064.01)	\$ 5,844,701.57	\$ 10,337,934.22	\$ -	\$ 63,738,408.47	\$ (50,961,641.86)
<b>F. ENDING CASH (A + E)</b>		\$ (34,123,473.62)	\$ (34,522,537.63)	\$ (28,677,836.06)				
G. Ending Cash, Plus Cash Accruals and Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ (18,339,901.84)	\$ -
<b>DEFERRALS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -