

SAN LUIS COASTAL UNIFIED SCHOOL DISTRICT
2020-2021 Proposed Budget Public Hearing

The 2020-21 Budget has been prepared pursuant to Ed Code 42127 and is being presented for public input, discussion and recommendations from the Board. Due to the extended Local Control Accountability Plan deadline, there is no requirement to have two readings of this budget.

GENERAL FUND (FUND 01)

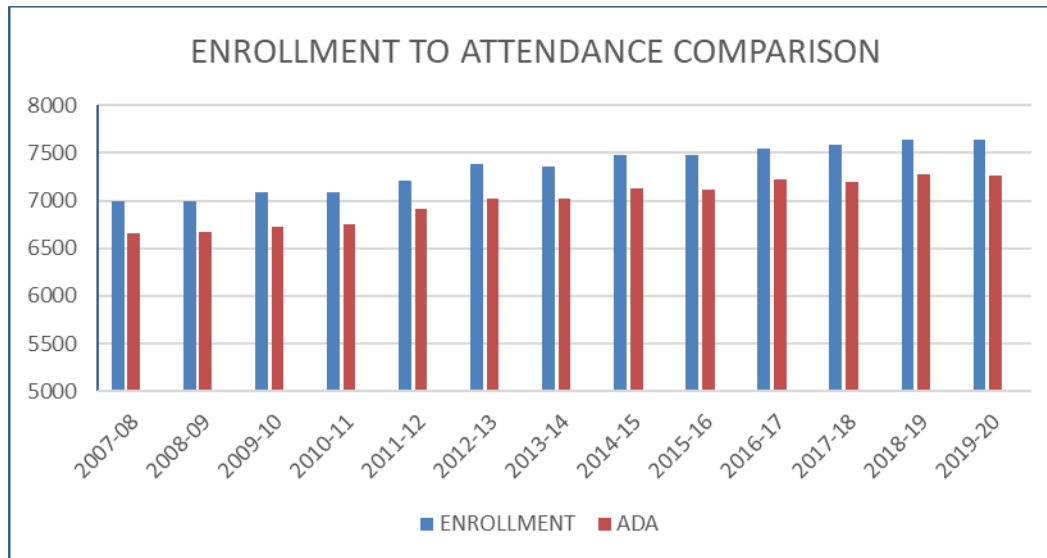
The General Fund is where most of the District's revenue and expense activity occurs. All expense related to the education of Preschool – Grade 12 students and the ongoing operations of the district are in the General Fund. Revenues include state aid, local property taxes, donations, billings, and grants from federal, state and local resources. Expenditures include salary and benefits for certificated, classified, and administrators, materials and supplies, operating expenses (contracts, utilities, legal, travel, etc), equipment and other costs associated with the general operations of the district.

Some of the assumptions used to prepare this budget were:

- The District will remain in Basic Aid status, which means the revenues from property taxes are projected to exceed the Local Control Funding Formula (LCFF).
- Property taxes are expected to increase by 3% overall, while unitary taxes will decrease due to the depreciation for Diablo Nuclear Power Plant.
- Reductions have been made pursuant to the Governor's May Revised Budget to minimum state aid accounts, and to CTE programs and Adult Ed Block Grant.
- State revenue does not include any one-time discretionary revenue. Other state revenues are budgeted based on what we currently know and will be adjusted throughout the year.
- Local revenues are only budgeted with known revenue sources. Billings and donations and some local revenues are not budgeted until they are received.
 - The revenue from the Coast/Cayucos MOU has been increased to 100% of the total amount of the agreement.
 - The PG&E mitigation revenue is included in this budget based on the funding schedule from the County Assessor's Office.
- Salary increases include step and column and two percent cost of living increases. Retirement savings are included in salary and benefit budgets.
- Adjustments in FTE have been made based on the latest enrollment figures and are shown below.
- Benefit rates have been adjusted to 2020-21 percentages and are reflected in this budget.
- Site allocations are budgeted at 90% of 2019 CBEDS and will be adjusted to 100% when the October 2020 CBEDS is released.
- For tracking purposes, LCAP expenditures are budgeted in separate discretionary codes, and the Supplemental LCAP (based on the percentage of English Learner, Free and Reduced Lunch, or Foster/Homeless Youth) is budgeted in a separate resource code.

ENROLLMENT AND AVERAGE DAILY ATTENDANCE

- 2019-20 TK – grade 12 student enrollment increased to 7,637, an increase of 1 student from prior year. The Average Daily Attendance (ADA) was 7,266, which is a 95% attendance rate. In addition, the district served 61 preschool students in 2019-20. We are estimating the 2020 CBEDS (October) enrollment to be 7,635, a decrease of 2 TK-12 students from the 2019-20 level. The preschool enrollment is expected to be about 62 students.



STAFFING

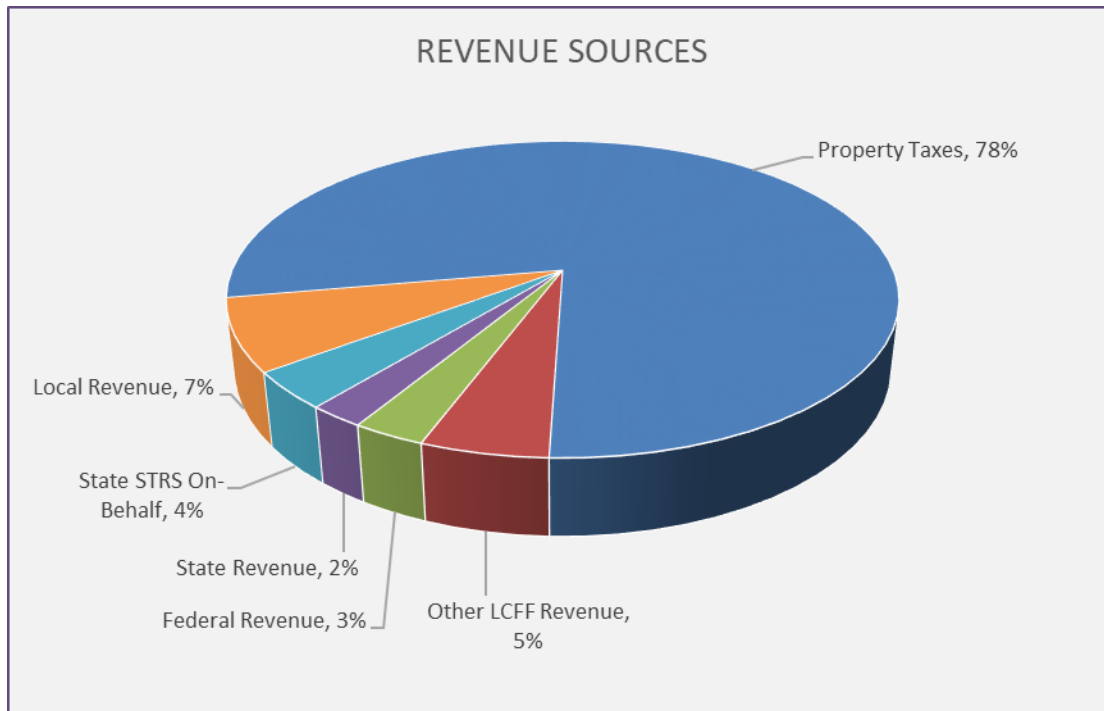
- TK-3 school site average class sizes shall not exceed a teacher-pupil collectively bargained ratio of 1:28, with individual class maximums for single grade classes at 33, and maximums for split-grade classes in K-3 at 30. The overall District teacher-pupil ratio in grades 4-12 shall not exceed 1:32, with individual class maximums of 35 and split/combo class maximums of 33.
- Projected allocation of elementary music teacher, library media center clerk, and noon duty/campus supervision staffing is determined by a formula based on projected enrollment.
- Allocation for custodial staff is based on square footage and projected enrollment at each site.
- The Superintendent must recommend any staffing increases over the above-listed assumptions to the Governing Board for final approval. Changes will be reported with the 1st Interim Report on or around December 15.

STAFFING ADJUSTMENTS REFLECTED IN BUDGET:

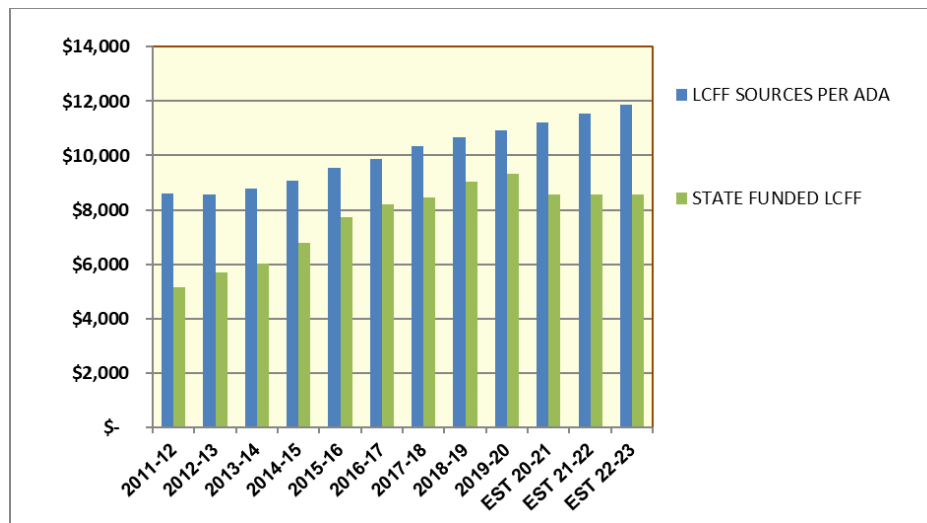
SCHOOL	FTE
Elementary Teacher	-7
Intervention Specialist	-1.11
Secondary Teacher	2
TOSA - MTSS	2
TOSA - innovate	2
TOSA - Science	-1
Principal	0.5
TOTAL	-2.61

REVENUE ASSUMPTIONS

San Luis Coastal will remain a Basic Aid (or Community Funded) district in 2020-21 since property taxes are projected to exceed the LCFF amount by about \$16.5 million. Property taxes make up 78% of all General Fund revenues.



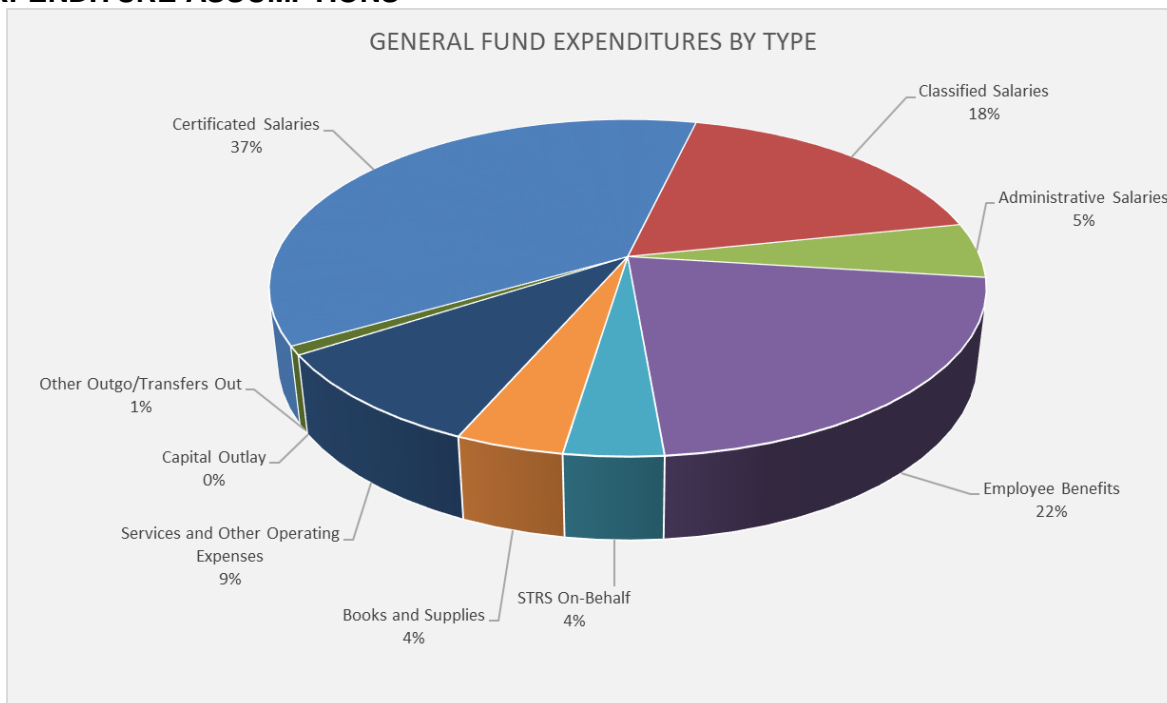
- Tax revenue is projected with a 3% increase to secured and unsecured property.
- If San Luis Coastal received LCFF (formerly Revenue Limit) funding, the 2020-21 Local Control Funding Formula rate per ADA would be approximately \$8,581 per ADA. As a community funded district (Basic Aid), the funding from property taxes and other LCFF sources is projected to be \$11,223 per student. (Other LCFF sources include \$2.9 million in categorical funds and \$1.3 million in Education Protection Act).



- The District has committed \$75,000 to transfer from the general fund to the Adult Ed fund for ongoing programs.
- The transfer of property taxes to charter schools is budgeted at \$1,504,900. This amount is determined using the LCFF formula for the charters.

- No new revenue sources are budgeted in federal revenues. State revenues include reductions of about 50% to CTE programs, no funding is included for Special Ed Intervention, and a 10% reduction to Mandated Cost revenue.
- Total Lottery revenue is projected at \$207 (\$153 for unrestricted, and \$54 for restricted) per estimated 2019-2020 annual ADA times 1.04446, the statewide average factor to offset excused absences.
- Contracts with other districts that use San Luis Coastal's Special Education services are budgeted at \$460,000.
- Tuition for International students is budgeted at \$150,000.
- Revenue for the Cayucos/Coast transfer agreement is budgeted at \$1,082,000.
- PG&E mitigation funding is budgeted in local revenues at \$2.35 million.
- Donations and billing accounts are not budgeted in local revenues until they are received.
- Programs that require support from unrestricted General Fund include: Special Education at \$11,119,158; and Ongoing Maintenance at \$3,258,789 (3% of the general fund budget is required by Ed Code). Other programs that used to receive contributions, such as Transportation, are no longer considered restricted and therefore are not included in the list of contributions. The expense for these programs remains in the General Fund.

EXPENDITURE ASSUMPTIONS



- All budgeted salaries include a step and column increase and a 2% Cost of Living Adjustment.
- The budgeted ratio of salary and benefits to total revenue is currently 86%.
- PERS and STRS costs decreased in the Governor's May Revise. STRS is currently 16.15%, down from 17.1% in 19-20, and 18.4% in the original budget. PERS is currently 20.7%, which is a .98% increase over 2019-20, but down from 22.8% in the original 2020-21 budget. The savings for San Luis Coastal is about \$1.3 million due to these reductions.

BENEFIT RATE HISTORY/<i>PROJECTION</i>								
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
STRS	10.73%	12.58%	14.43%	16.28%	17.10%	16.15%	16.02%	18.10%
Actual/Projected Costs	\$ 4,197,557	\$ 4,782,766	\$ 5,484,234	\$ 6,166,694	\$ 6,895,278	\$ 6,716,190	\$ 7,080,146	\$ 8,144,355
PERS	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.84%	25.50%
Actual/Projected Costs	\$ 1,807,685	\$ 2,148,563	\$ 2,565,110	\$ 3,032,021	\$ 3,496,912	\$ 3,906,158	\$ 4,625,700	\$ 5,261,214

- Health and welfare benefits have been budgeted with a 1% increase. Amounts will be adjusted after open enrollment and will be reported with the First Interim report.
- Unemployment insurance will remain at 0.05% in 2020-21.
- District's rate for worker's compensation will increase in 2020-21 from 1.54% to 1.83%.
- Statutory payroll costs against salaries are budgeted as follows:

Certificated Employees

- STRS 16.15%
- Medicare 1.45%
- Workers Comp 1.83%
- Unemployment 0.05%

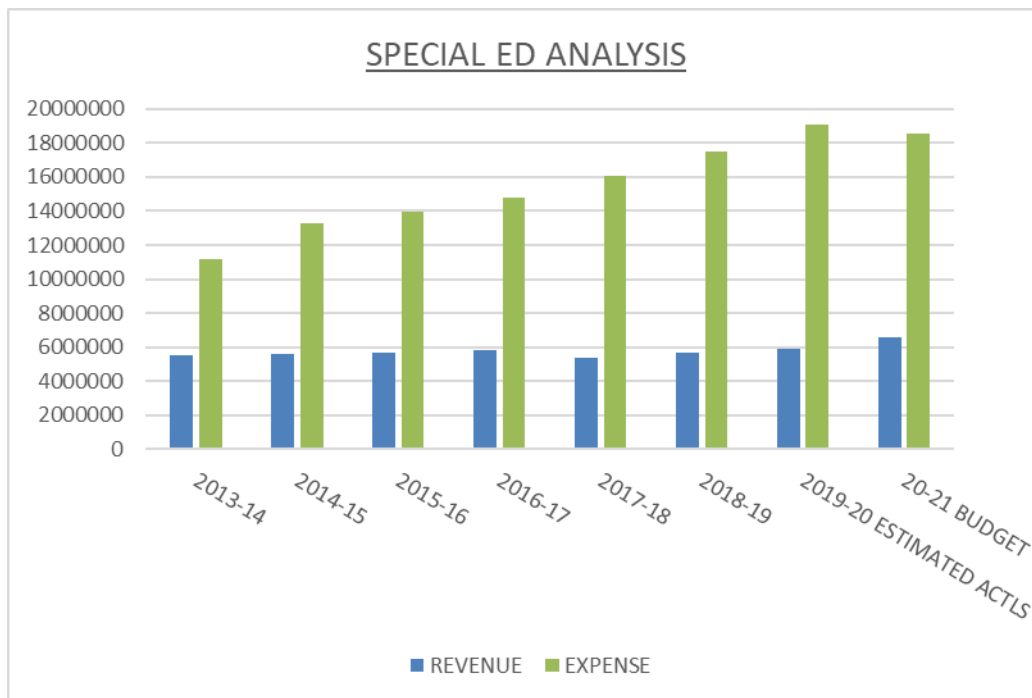
Classified Employees

- PERS 20.7%
- Medicare 1.45%
- OASDI 6.20%
- Workers Comp 1.83%
- Unemployment 0.05%

- School site discretionary allocations are budgeted based on prior year CBEDS, and are adjusted when we know the current year CBEDS counts in October.
- Sites allocations are included in this budget at 90% of the amounts shown below:
 - ♦ \$126.11 per student for TK - 6 (or TK - 5 at Coast sites)
 - ♦ \$114.81 per student for 7 – 8 (or 6 -8 at LOMS)
 - ♦ \$140.36 per student for 9 – 12
 - ♦ \$111.22 per student (base of 100 students) for Pacific Beach
- A transfer from the General Fund to the Cafeteria Fund (Fund 13) is included in this budget, and will be adjusted as revenue projections for Child Nutrition programs becomes known.

SPECIAL EDUCATION

Although the May Revise eliminated the Preschool Intervention funding, Special Education base rates increased to \$654 per pupil. This new rate is approximately a 15 percent increase over the statewide base rate, and adds about \$600,000 to San Luis Coastal's Special Education revenue. In 2020-21 the general fund contribution to Special Ed is projected at \$11.1 million, or about 60% of the budgeted expenses for Special Ed. The following chart illustrates the historically flat funding in state and federal Special Education resources compared to the increasing cost of running these programs.



GENERAL INFORMATION

- Property and liability insurance is budgeted based on the estimated amounts provided by SISC. Total insurance increased \$184,193 to \$858,957 in 2020-21.
- Utilities have been adjusted based on prior years' averages.
- Lottery funds are budgeted as follows:

UNRESTRICTED

Crossing Guards	\$ 139,059
District Wide Copiers	\$ 148,667
Music	\$ 450,927
PC Replacement	\$ 500,000
Math Safety Net	\$ 21,727
Opportunity Class	\$ 2,781
Work Experience	\$ 12,926
Library software	\$ 28,000
Total Unrestricted	\$ 1,304,087

RESTRICTED

Instructional Materials	\$ 260,000
TOTAL LOTTERY	\$ 1,564,087

LOCAL CONTROL ACCOUNTABILITY PLAN

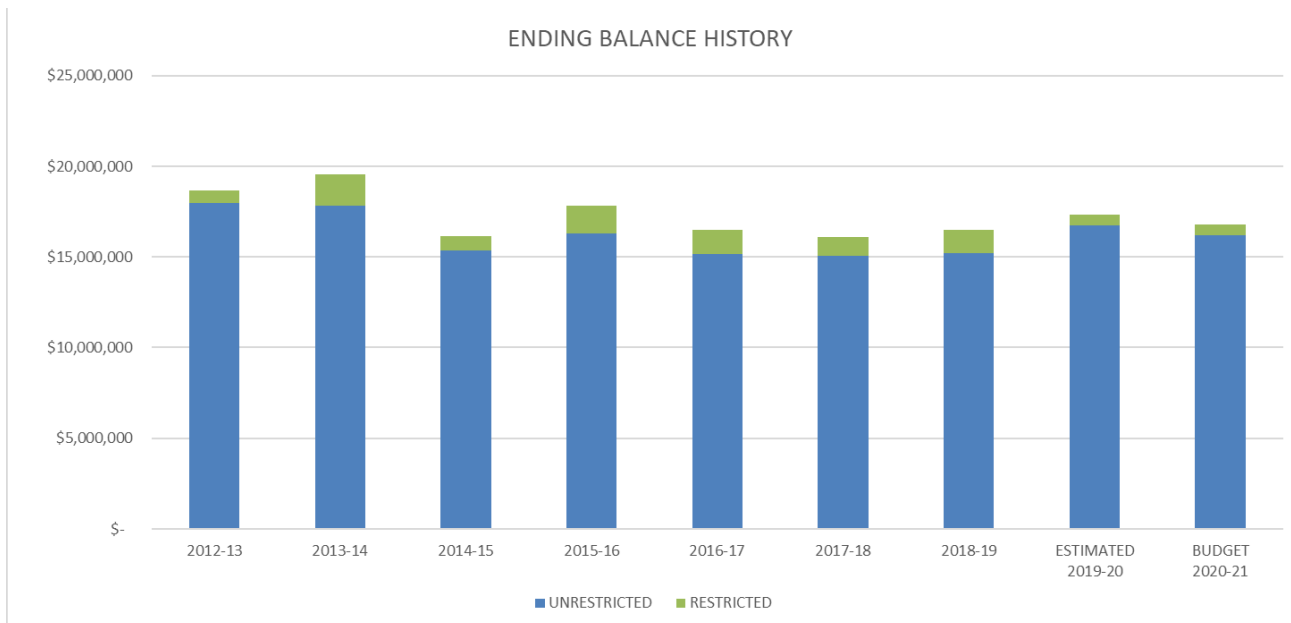
- The LCAP will be evaluated and adjusted before First Interim reporting when it will be brought to the Board for approval. At that time the budget will be adjusted to reflect the approved LCAP. In the meantime, preliminary LCAP expenses have been budgeted and total \$6,482,230. Of that amount, LCAP Supplemental, based on the percentage of English learners, low socio-economic, and homeless and foster youth totals \$4.5 million.

LCAP expenses, whenever possible are coded to discretionary codes 3910 through 3950 for tracking purposes.

	GENERAL	SUPPLEMENTAL	OTHER RESOURCES	TOTAL LCAP
3910 - ACADEMIC GAINS THROUGH RIGOROUS, RELEVANT AND ENGAGING INSTRUCTION	\$ 711,578	\$ 3,000	566,370	\$ 1,280,948
3920 - MULTI-TIERED SUPPORT FOR IDENTIFIED STUDENTS TO ACHIEVE ACADEMIC GAINS	\$ 289,719	\$ 2,817,403	\$ 179,750	\$ 3,286,872
3930 - CULTURE OF CARE	\$ 38,000	\$ 1,701,410	\$ 175,000	\$ 1,914,410
TOTALS	\$ 1,039,297	\$ 4,521,813	\$ 921,120	\$ 6,482,230

RESERVES

- Keeping a reserve level above the state required minimum of 3% of expense is recommended, especially for Basic Aid districts. When the district has a structural deficit (expenses exceed revenues), it draws from those reserves to cover the amount of the deficit. The following chart illustrates the change to the end balance due to historical and projected surpluses/deficits.



- Because there are still unencumbered balances and balances that will be carried over to next year, the reserve balance at unaudited actuals is expected to be closer to \$19 million, almost \$1.7 million more than is currently in the Estimated Actuals ending balance. Much of the carryover will be in restricted resources and will be budgeted into 2020-21 expense accounts from the final reserves.
- The Reserve for Economic Uncertainty is budgeted at the Board approved rate of 10% of general fund expenditures. The District also has a committed balance for Adult Ed of \$75,000 and an *assigned* balance of \$3,046,725 that will be used for future spending needs. This leaves a remaining *unassigned* balance of \$2,742,057 in the budget year.

Per Ed Code 42127(B), districts must provide written explanation if they carry a combined assigned and unassigned balance above the state designated minimum required for economic uncertainty. The following graph illustrates the District's reserve amounts.

Minimum Reserve for Economic Uncertainty at 3%	\$ 3,088,137.00
Assigned Balances:	
Adult Ed balance required to continue the Maintenance of Effort in future years	\$ 403,401.00
Instructional Materials Realignment is being held to supplement Common Core materials and for future textbook adoptions	\$ 1,500,325.00
Lottery balances are kept one year in arrears since revenues are unpredictable	\$ 1,142,999.00
Board authorized an additional 7% reserve for economic uncertainty due to the district's Basic Aid status and reliance on PG&E unitary taxes	\$ 7,205,654.00
TOTAL ASSIGNED BALANCE	\$ 10,252,379.00
Unassigned:	
Balance will be used to fund future salary and benefit increases per three year agreements.	\$ 2,742,056.00
RESERVES IN EXCESS OF MINIMUM	\$ 12,994,435.00

MULTI-YEAR PROJECTION

The multi-year projection found at the end of this document may differ from the projection found in the SACS report. The 10-Year MYP spreadsheet estimates some revenue and expense at historical averages in an attempt to provide a closer estimate of expected ending balances.

The following assumptions were used to prepare the Multi-Year document:

REVENUE:

- Property taxes are projected with a 3% increase including a reduction in unitary taxes for Diablo Power Plant depreciation.
- The charter school transfer is based on the latest LCFF calculator.
- Adult Ed transfer is projected at \$75,000 ongoing.
- Federal revenues include estimated MAA and other known federal revenue at the time of this budget.
- State revenues are projected with reductions to Minimum State Aid accounts, Mandated Costs, and CTE grants in one subsequent year.
- Other local revenues are projected at historical averages and include anticipated PG&E mitigation money and ongoing revenue for the Cayucos/Coast agreement.

EXPENSE:

- Certificated and classified salary includes step and column increases and a 2% raise in 2021-22.

- Benefits have been adjusted to reflect the May Revise Dartboard.
- Supplies decrease as adjustments are made from reductions in one-time funding.
- Operations expense is projected at historical averages.
- Equipment expense is projected at \$150,000 for potential vehicle, bus, and other large equipment replacement and other maintenance projects.
- A transfer to balance the Food Services fund is included in the projection.

REPORTS

- The General Fund Summary is included in this presentation and compares Estimated Actuals as of 5/24/19 to the 2020-21 budgeted amounts. In addition to the summarized revenue and expenditures comparisons, this report provides the detail for the components of the ending balance.

OTHER FUNDS

All other funds have been updated with projections made for the year 2020-21. A summary of each fund follows:

ADULT EDUCATION (FUND 11)

This fund is used to account separately for federal, state, and local revenues specifically for adult education programs. In 2015-16, the state began funding Adult Education again after an eight-year hiatus. New money is in the form of a restricted block grant. Local Educational Agencies (LEAs) are required to fulfill the following criteria in order to receive an apportionment:

- Per *Education Code (EC)* Section 84908(a)(1), be a member of a consortium.
- Per *EC* Section 84906(a), have approved an adult education plan that addresses that fiscal year, with detailed information as specified in *EC* Section 84906(b).
- Per *EC* Section 84913, use these funds on only the seven following areas:
 1. Elementary and secondary basic skills, including classes required for a high school diploma or high school equivalency certificate;
 2. Programs for immigrants eligible for educational services in citizenship, English as a second language, and workforce preparation;
 3. Programs for adults, including older adults, for entry or reentry into the workforce;
 4. Programs for adults, including older adults, to develop knowledge and skills to assist elementary and secondary school children to succeed academically;
 5. Programs for adults with disabilities;
 6. Short term career technical educational programs with high employment potential;
 7. Programs offering pre-apprenticeship training, in coordination with apprenticeship program(s), as specified.

ADULT ED	ESTIMATED ACTUALS	2020-21 BUDGET
BEGINNING BALANCE	\$242,789	\$166,282
REVENUES AND TRANSFERS IN	\$1,056,046	\$936,021
EXPENDITURES AND TRANSFERS OUT	\$1,132,553	\$1,013,452
PROJECTED ENDING BALANCE	\$166,282	\$88,851

CAFETERIA FUND (FUND 13)

This fund is used to account separately for Federal, State and Local revenues necessary to operate the Food Services Fund.

CAFETERIA FUND	ESTIMATED ACTUALS	2020-21 BUDGET
BEGINNING BALANCE	\$35,118	\$57,648
REVENUES AND TRANSFERS IN	\$2,145,177	\$2,284,321
EXPENDITURES AND TRANSFERS OUT	\$2,122,647	\$2,289,705
PROJECTED ENDING BALANCE	\$57,648	\$52,264

RESERVE FOR OTHER POST EMPLOYMENT BENEFITS (FUND 20)

Fund 20 is used to earmark funds for future costs of postemployment benefits. The unfunded liability is determined every two years through an actuarial performed by an outside agency.

RESERVE FOR OPEB	ESTIMATED ACTUALS	2020-21 BUDGET
BEGINNING BALANCE	\$10,494,127	\$10,321,769
REVENUES AND TRANSFERS IN	\$200,000	\$125,000
EXPENDITURES AND TRANSFERS OUT	\$372,358	\$143,836
PROJECTED ENDING BALANCE	\$10,321,769	\$10,302,933

BUILDING FUND (FUND 21)

The Building Fund is used to account for the proceeds from the sale of bonds. The first bond proceeds were received in 2014-15. Proceeds from Series B bond sales were received in May 2017, and from Series C in December of 2018. Capital project expenses related to the bond are accounted for in Fund 21 as well.

BUILDING FUND (MEASURE D)	ESTIMATED ACTUALS	2020-21 BUDGET
BEGINNING BALANCE	\$107,730,251	\$34,902,928
REVENUES AND TRANSFERS IN	\$5,234,377	\$1,300,000
EXPENDITURES AND TRANSFERS OUT	\$78,061,900	\$35,642,700
PROJECTED ENDING BALANCE	\$34,902,728	\$560,028

DEVELOPER FEES (CAPITAL FACILITIES FUND 25)

The Capital Facilities Fund is where Developer Fees are collected for use expanding or upgrading schools that have experienced growth in student populations.

DEVELOPER FEES	ESTIMATED ACTUALS	2020-21 BUDGET
BEGINNING BALANCE	\$650,701	\$215,201
REVENUES AND TRANSFERS IN	\$3,147,301	\$1,865,000
EXPENDITURES AND TRANSFERS OUT	\$3,582,801	\$69,950
PROJECTED ENDING BALANCE	\$215,201	\$2,010,251

COUNTY SCHOOL FACILITIES FUND (FUND 35)

This fund was established to receive apportionments from the State School Facilities Fund. Any apportionments received in this fund are transferred to the Building Fund (Fund 21) to offset expenditures related to projects that qualify for Prop 51 Facility Grants.

SCHOOL FACILITIES FUND	ESTIMATED ACTUALS	2020-21 BUDGET
BEGINNING BALANCE	\$0	\$0
REVENUES AND TRANSFERS IN	\$3,334,377	\$0
EXPENDITURES AND TRANSFERS OUT	\$3,334,377	\$0
PROJECTED ENDING BALANCE	\$0	\$0

SPECIAL RESERVE FOR CAPITAL OUTLAY (FUND 40)

This fund is primarily used for accumulation of general fund revenues or other revenues not restricted to other building or capital project funds. Funds are used specifically on capital projects that do not fall under Measure D or Developer Fees.

RESERVE FOR CAPITAL OUTLAY	ESTIMATED ACTUALS	2020-21 BUDGET
BEGINNING BALANCE	\$1,749,900	\$512,400
REVENUES AND TRANSFERS IN	\$55,000	\$45,000
EXPENDITURES AND TRANSFERS OUT	\$1,292,500	\$382,500
PROJECTED ENDING BALANCE	\$512,400	\$174,900

BOND INTEREST AND REDEMPTION FUND (FUND 51)

This fund is used for the repayment of bonds issued for a Local Education Agency. The county auditor maintains control over this fund. Revenues and expenditures are “on paper only”.

BOND INTEREST/REDEMPTION	ESTIMATED ACTUALS	2020-21 BUDGET
BEGINNING BALANCE	\$18,968,586	\$16,723,410
REVENUES AND TRANSFERS IN	\$8,919,395	\$10,461,290
EXPENDITURES AND TRANSFERS OUT	\$11,164,571	\$11,663,821
PROJECTED ENDING BALANCE	\$16,723,410	\$15,520,879

FOUNDATION PRIVATE-PURPOSE TRUST FUND (FUND 73)

Fund 73 was opened in 2016-17 to account for The Mable Vierthaler Scholarship Fund that was bequeathed to Morro Bay High School.

FOUNDATION TRUST FUND	ESTIMATED ACTUALS	2020-21 BUDGET
BEGINNING BALANCE	\$1,404,726	\$1,404,726
REVENUES AND TRANSFERS IN	\$25,000	\$30,000
EXPENDITURES AND TRANSFERS OUT	\$25,000	\$30,000
PROJECTED ENDING BALANCE	\$1,404,726	\$1,404,726

GENERAL FUND SUMMARY

	2019-20 ESTIMATED ACTUALS	2020-21 BUDGET	
REVENUE			
LCFF Sources	\$ 83,410,938	\$ 85,394,052	1
Federal	\$ 3,358,527	\$ 3,047,302	
State	\$ 6,958,914	\$ 6,237,569	
Other Local	\$ 10,671,486	\$ 7,557,221	
TOTAL REVENUE	\$ 104,399,865	\$ 102,236,144	
EXPENDITURES			
1xxx Certificated Salaries	\$ 41,636,177	\$ 42,206,285	2
2xxx Classified Salaries	\$ 18,690,826	\$ 19,771,389	
3xxx Employee Benefits	\$ 25,350,517	\$ 26,108,064	
4xxx Materials/Supplies	\$ 5,470,604	\$ 4,229,473	
5xxx Operations & Other	\$ 11,452,547	\$ 9,565,012	
6xxx Capital Outlay	\$ 940,168	\$ 10,000	
7xxx Other Outgo	\$ 739,598	\$ 844,958	
TOTAL EXPENSES	\$ 104,280,437	\$ 102,735,181	3
Revenue over Expense	\$ 119,428	\$ (499,037)	
Transfers In	\$ 982,358	\$ 143,836	
Transfers out	\$ 281,977	\$ 202,721	4
NET INC/DECR FN BAL	\$ 819,809	\$ (557,922)	
Beginning Balance	\$ 16,511,685	\$ 17,331,494	
Ending Balance	\$ 17,331,494	\$ 16,773,572	
COMPONENTS OF ENDING FUND BALANCE			
Revolving cash	\$ 20,000	\$ 20,000	5
Prepays	\$ 971	\$ -	
Stores	\$ -	\$ -	
10% Economic Uncertainty	\$ 10,456,241	\$ 10,293,790	
Sub-Total	\$ 10,477,212	\$ 10,313,790	
COMMITTED BALANCES			
Adult Ed	\$ -	\$ 75,000	6
Sub-Total	\$ -	\$ 75,000	
RESTRICTED END BALANCES			
Restricted Lottery	\$ 400,000	\$ 400,000	7
Medi-Cal Billing	\$ 196,000	\$ 196,000	
Sub-Total	\$ 596,000	\$ 596,000	
FLEXIBLE RESOURCE BALANCES			
Adult Ed	\$ 478,401	\$ 403,401	8
Instructional Materials Realignment	\$ 1,500,325	\$ 1,500,325	
Sub-Total	\$ 1,978,726	\$ 1,903,726	
LOTTERY & OTHER			
Lottery	\$ 1,143,000	\$ 1,143,000	9
Donations	\$ -		
Site and Department Carryover	\$ -		
Sub-Total	\$ 1,143,000	\$ 1,143,000	
Unappropriated	\$ 3,136,556	\$ 2,742,056	10

GENERAL FUND SUMMARY

Group 1 – Revenue. San Luis Coastal has four basic sources of revenue:

- Revenue Limit Sources/LCFF – local property taxes and related income
- Federal Sources – expected allocations from federally funded grants
- State Sources – revenue received from state-funded grants and entitlements
- Local Sources – revenue generated from tasks we do, (e.g., rentals, fund raisers, interest income, donations)

Group 2 – Expenditures. The district groups its expenditures into seven specific areas:

- 1000s – certificated salaries
- 2000s – classified salaries
- 3000s – employee benefits
- 4000s – books, materials and supplies
- 5000s – contracts and services
- 6000s – major assets
- 7000s – other expenditures not identified above

Group 3 – Net Increase/Decrease Fund Balance. The result of total revenues minus total expenditures is reflected in the line titled “Revenue Over Expense.” If the amount is a positive number, the district is deemed to be in a surplus budget position; if it is negative, the district is deemed to be deficit spending. Deficit spending should be avoided. However, if it can be shown that the district has sufficient reserves (savings account) and that the deficit is a result of one-time allocations or carryover reallocations, it would be acceptable to budget with a deficit. There are several sources of revenues related to transfer from other funds or agencies, these are Transfers In and Transfers Out. Also, there are several allocations we make to transfer money into other funds or agencies. The difference between our Revenue over Expenditures total and the net of all transfers in or out is the Net Increase in Fund Balance.

Group 4 – Fund Balance. For the purpose of defining whether we are fiscally healthy or not, the Fund Balance is the number by which we are judged. The Fund Balance is the same as a family’s savings account. It is the accumulated money left over after all bills are paid. The Beginning Balance is a definitive number that reflects the district’s fiscal history. The Ending Balance is estimated, based upon the Board adopted budget for that year.

Components of the Ending Fund Balance – As often happens in families, the savings account is designated for a particular current or future use or, in some cases, left undesignated. As a public entity, the district is regulated by Education Code, Government Code, and state law. Some of these laws direct how we handle our reserves. Four definitive groups define our Ending Fund Balance reserves; two groups are mandated by code and two are designated by district policy.

Group 5 – Non-Spendable/Reserve for Economic Uncertainty. Education Code requires the district to put aside a minimum of 3% of our expenditures as designated for a reserve to be used in times of economic uncertainty. The Board has determined that the risk involved in being a community funded district requires a higher reserve. The Board approved reserve is currently 10% of expenditures. Other items within this group are considered non-spendable.

Group 6 – Committed Balances. GASB 54 requires districts that continue using the Adult Ed or Deferred Maintenance Funds to “commit” the revenues transferred to these funds. These funds cannot be used for any other purpose without Board action.

Group 7 – Restricted Programs Carryover. Some state and federal program resources are awarded to be spent when necessary. As a result, the unspent balance must be carried over from year to year. It is within this group that we track and report these amounts.

Group 8 – Flexible Resource Balances. The District continues to keep certain flexible resources in separate codes to track ending balances that will be used for the purpose for which they were originally intended.

Group 9 – Lottery and Other. There are several sources of funding that do not have any guarantee of repetition making them uncertain funding sources for future events. We place these amounts in this category for one year to make sure they continue and then release them for use after that time. Some are treated as one-time revenue (e.g., mandated costs), and some as a continuing revenue stream (e.g., lottery).

Group 10 – Unappropriated. Not all of the reserve is established for a particular use. After we have classified and categorized our Ending Fund Balance to the extent described above, any residual is termed unappropriated. If all the funds in Group 5 through 9 were added together, they would equal the total amount in our Ending Fund Balance (savings account) described in Group 4.

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: <https://www.slcusd.org/budget.php>

Date: May 29, 2020

Place: <https://go.boarddocs.com/ca.slcusd/>

Date: June 04, 2020

Time: 02:00 PM

Adoption Date: June 04, 2020

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Julie Lang

Telephone: 805-549-1280

Title: Director of Fiscal Services

E-mail: jlang@slcusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none">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)? <ul style="list-style-type: none">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: <ul style="list-style-type: none">Certificated? (Section S8A, Line 1)Classified? (Section S8B, Line 1)Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none">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
			n/a	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
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:
Schools Insurance Program for Employees (SIPE), 7455 Morro Rd., Atascadero, CA 93422

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Julie Lang

Title: Director of Fiscal Services

Telephone: 805-549-1280

E-mail: jlang@slcusd.org

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July 1 Budget
2020-21 Budget
Technical Review Checks

San Luis Coastal Unified

San Luis Obispo County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information

items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		80,665,265.00	2,745,673.00	83,410,938.00	82,659,237.00	2,734,815.00	85,394,052.00	2.4%
2) Federal Revenue	8100-8299		268,457.00	3,090,070.00	3,358,527.00	300,350.00	2,746,952.00	3,047,302.00	-9.3%
3) Other State Revenue	8300-8599		2,296,112.00	4,662,802.00	6,958,914.00	1,584,087.00	4,653,482.00	6,237,569.00	-10.4%
4) Other Local Revenue	8600-8799		8,817,549.00	1,853,937.00	10,671,486.00	5,351,188.00	2,206,033.00	7,557,221.00	-29.2%
5) TOTAL, REVENUES			92,047,383.00	12,352,482.00	104,399,865.00	89,894,862.00	12,341,282.00	102,236,144.00	-2.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		34,375,894.00	7,260,282.99	41,636,176.99	35,066,864.00	7,139,421.00	42,206,285.00	1.4%
2) Classified Salaries	2000-2999		12,617,802.00	6,073,024.46	18,690,826.46	13,261,589.00	6,509,800.00	19,771,389.00	5.8%
3) Employee Benefits	3000-3999		17,081,983.00	8,268,533.55	25,350,516.55	17,404,690.00	8,703,374.00	26,108,064.00	3.0%
4) Books and Supplies	4000-4999		3,237,548.00	2,233,056.00	5,470,604.00	2,694,899.00	1,534,574.00	4,229,473.00	-22.7%
5) Services and Other Operating Expenditures	5000-5999		8,537,037.00	2,915,510.00	11,452,547.00	7,461,860.00	2,103,152.00	9,565,012.00	-16.5%
6) Capital Outlay	6000-6999		348,035.00	592,133.00	940,168.00	0.00	10,000.00	10,000.00	-98.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		234,419.00	600,000.00	834,419.00	284,113.00	650,000.00	934,113.00	11.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(178,369.00)	83,548.00	(94,821.00)	(158,063.00)	68,908.00	(89,155.00)	-6.0%
9) TOTAL, EXPENDITURES			76,254,349.00	28,026,088.00	104,280,437.00	76,015,952.00	26,719,229.00	102,735,181.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,793,034.00	(15,673,606.00)	119,428.00	13,878,910.00	(14,377,947.00)	(499,037.00)	-517.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		372,358.00	610,000.00	982,358.00	143,836.00	0.00	143,836.00	-85.4%
b) Transfers Out	7600-7629		281,977.00	0.00	281,977.00	202,721.00	0.00	202,721.00	-28.1%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(14,364,448.00)	14,364,448.00	0.00	(14,377,947.00)	14,377,947.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,274,067.00)	14,974,448.00	700,381.00	(14,436,832.00)	14,377,947.00	(58,885.00)	-108.4%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,518,967.00	(699,158.00)	819,809.00	(557,922.00)	0.00	(557,922.00)	-168.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,216,527.06	1,295,158.25	16,511,685.31	16,735,494.06	596,000.25	17,331,494.31	5.0%
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)			15,216,527.06	1,295,158.25	16,511,685.31	16,735,494.06	596,000.25	17,331,494.31	5.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,216,527.06	1,295,158.25	16,511,685.31	16,735,494.06	596,000.25	17,331,494.31	5.0%
2) Ending Balance, June 30 (E + F1e)			16,735,494.06	596,000.25	17,331,494.31	16,177,572.06	596,000.25	16,773,572.31	-3.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	970.83	0.00	970.83	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	596,000.25	596,000.25	0.00	596,000.25	596,000.25	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
Adult Ed Transfer	0000	9760				75,000.00		75,000.00	
d) Assigned									
Other Assignments		9780	3,121,725.24	0.00	3,121,725.24	3,046,725.24	0.00	3,046,725.24	-2.4%
Adult Ed General Fund Balance	0000	9780				403,401.00		403,401.00	
Instructional Materials Realignment	0000	9780				1,500,325.00		1,500,325.00	
Lottery	1100	9780				1,142,999.20		1,142,999.20	
Educaiton Protection Act	1400	9780				0.04		0.04	
Adult Ed General Fund Balance	0000	9780	478,401.00		478,401.00				
Instructional Materials Realignment	0000	9780	1,500,325.00		1,500,325.00				
Lottery	1100	9780	1,142,999.20		1,142,999.20				
Education Protection Act	1400	9780	0.04		0.04				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,456,241.00	0.00	10,456,241.00	10,293,790.00	0.00	10,293,790.00	-1.6%
Unassigned/Unappropriated Amount		9790	3,136,556.99	0.00	3,136,556.99	2,742,056.82	0.00	2,742,056.82	-12.6%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	38,082,706.46	(12,072,410.73)	26,010,295.73				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	25,700.00	0.00	25,700.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	3,510,703.66	0.00	3,510,703.66				
3) Accounts Receivable		9200	1,038,543.06	520,916.51	1,559,459.57				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	333,000.00	0.00	333,000.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	970.83	0.00	970.83				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			43,011,624.01	(11,551,494.22)	31,460,129.79				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,543,546.62	1,182.78	1,544,729.40				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,543,546.62	1,182.78	1,544,729.40				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			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)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			41,468,077.39	(11,552,677.00)	29,915,400.39				

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	3,183,390.00	0.00	3,183,390.00	2,865,051.00	0.00	2,865,051.00	-10.0%
Education Protection Account State Aid - Current Year		8012	1,455,422.00	0.00	1,455,422.00	1,312,231.00	0.00	1,312,231.00	-9.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	402,237.00	0.00	402,237.00	414,304.00	0.00	414,304.00	3.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	74,265,281.00	0.00	74,265,281.00	76,493,239.00	0.00	76,493,239.00	3.0%
Unsecured Roll Taxes		8042	3,202,245.00	0.00	3,202,245.00	3,298,312.00	0.00	3,298,312.00	3.0%
Prior Years' Taxes		8043	(144,310.00)	0.00	(144,310.00)	(144,000.00)	0.00	(144,000.00)	-0.2%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			82,364,265.00	0.00	82,364,265.00	84,239,137.00	0.00	84,239,137.00	2.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(75,000.00)		(75,000.00)	(75,000.00)		(75,000.00)	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	(1,624,000.00)	0.00	(1,624,000.00)	(1,504,900.00)	0.00	(1,504,900.00)	-7.3%
Property Taxes Transfers		8097	0.00	2,745,673.00	2,745,673.00	0.00	2,734,815.00	2,734,815.00	-0.4%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			80,665,265.00	2,745,673.00	83,410,938.00	82,659,237.00	2,734,815.00	85,394,052.00	2.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,462,302.00	1,462,302.00	0.00	1,324,654.00	1,324,654.00	-9.4%
Special Education Discretionary Grants		8182	0.00	116,466.00	116,466.00	0.00	111,903.00	111,903.00	-3.9%
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	300.00	0.00	300.00	350.00	0.00	350.00	16.7%
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		820,299.00	820,299.00		710,552.00	710,552.00	-13.4%
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		171,496.00	171,496.00		154,707.00	154,707.00	-9.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			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		100,415.00	100,415.00		84,621.00	84,621.00	-15.7%
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		181,716.00	181,716.00		127,195.00	127,195.00	-30.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		41,376.00	41,376.00		37,320.00	37,320.00	-9.8%
All Other Federal Revenue	All Other	8290	268,157.00	196,000.00	464,157.00	300,000.00	196,000.00	496,000.00	6.9%
TOTAL, FEDERAL REVENUE			268,457.00	3,090,070.00	3,358,527.00	300,350.00	2,746,952.00	3,047,302.00	-9.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	301,812.00	0.00	301,812.00	270,000.00	0.00	270,000.00	-10.5%
Lottery - Unrestricted and Instructional Materials		8560	1,143,000.00	400,000.00	1,543,000.00	1,304,087.00	260,000.00	1,564,087.00	1.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

			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)	
Description	Resource Codes	Object Codes							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		177,885.00	177,885.00		104,717.00	104,717.00	-41.1%
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	851,300.00	4,084,917.00	4,936,217.00	10,000.00	4,288,765.00	4,298,765.00	-12.9%
TOTAL, OTHER STATE REVENUE			2,296,112.00	4,662,802.00	6,958,914.00	1,584,087.00	4,653,482.00	6,237,569.00	-10.4%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	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	10,595.00	0.00	10,595.00	2,000.00	0.00	2,000.00	-81.1%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	902,241.00	0.00	902,241.00	906,272.00	0.00	906,272.00	0.4%
Interest		8660	251,070.00	0.00	251,070.00	221,070.00	0.00	221,070.00	-11.9%
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	103,187.00	0.00	103,187.00	100,000.00	0.00	100,000.00	-3.1%
Interagency Services		8677	62,766.00	213,875.00	276,641.00	73,742.00	98,455.00	172,197.00	-37.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	248,195.00	0.00	248,195.00	150,000.00	0.00	150,000.00	-39.6%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,421,508.00	357,547.00	6,779,055.00	2,599,655.00	83,161.00	2,682,816.00	-60.4%
Tuition		8710	751,794.00	460,000.00	1,211,794.00	1,232,000.00	460,000.00	1,692,000.00	39.6%
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		822,515.00	822,515.00		1,564,417.00	1,564,417.00	90.2%
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	66,193.00	0.00	66,193.00	66,449.00	0.00	66,449.00	0.4%
TOTAL, OTHER LOCAL REVENUE			8,817,549.00	1,853,937.00	10,671,486.00	5,351,188.00	2,206,033.00	7,557,221.00	-29.2%
TOTAL, REVENUES			92,047,383.00	12,352,482.00	104,399,865.00	89,894,862.00	12,341,282.00	102,236,144.00	-2.1%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	28,023,204.00	4,776,978.00	32,800,182.00	28,357,337.00	4,511,154.00	32,868,491.00	0.2%
Certificated Pupil Support Salaries		1200	1,702,061.00	1,843,177.99	3,545,238.99	1,810,255.00	1,970,758.00	3,781,013.00	6.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,923,580.00	154,298.00	4,077,878.00	4,023,396.00	155,853.00	4,179,249.00	2.5%
Other Certificated Salaries		1900	727,049.00	485,829.00	1,212,878.00	875,876.00	501,656.00	1,377,532.00	13.6%
TOTAL, CERTIFICATED SALARIES			34,375,894.00	7,260,282.99	41,636,176.99	35,066,864.00	7,139,421.00	42,206,285.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	871,037.00	4,371,887.46	5,242,924.46	855,717.00	4,726,257.00	5,581,974.00	6.5%
Classified Support Salaries		2200	5,482,500.00	1,141,659.00	6,624,159.00	5,997,588.00	1,117,154.00	7,114,742.00	7.4%
Classified Supervisors' and Administrators' Salaries		2300	887,797.00	218,401.00	1,106,198.00	914,125.00	320,029.00	1,234,154.00	11.6%
Clerical, Technical and Office Salaries		2400	4,740,736.00	119,935.00	4,860,671.00	4,870,470.00	122,669.00	4,993,139.00	2.7%
Other Classified Salaries		2900	635,732.00	221,142.00	856,874.00	623,689.00	223,691.00	847,380.00	-1.1%
TOTAL, CLASSIFIED SALARIES			12,617,802.00	6,073,024.46	18,690,826.46	13,261,589.00	6,509,800.00	19,771,389.00	5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,731,443.00	4,784,300.47	10,515,743.47	5,614,806.00	4,976,387.00	10,591,193.00	0.7%
PERS		3201-3202	2,298,898.00	1,198,014.34	3,496,912.34	2,571,275.00	1,334,883.00	3,906,158.00	11.7%
OASDI/Medicare/Alternative		3301-3302	1,346,888.00	551,274.77	1,898,162.77	1,538,950.00	619,563.00	2,158,513.00	13.7%
Health and Welfare Benefits		3401-3402	6,013,357.00	1,525,236.00	7,538,593.00	5,782,840.00	1,514,948.00	7,297,788.00	-3.2%
Unemployment Insurance		3501-3502	23,095.00	6,437.52	29,532.52	24,213.00	6,838.00	31,051.00	5.1%
Workers' Compensation		3601-3602	685,952.00	201,312.45	887,264.45	885,326.00	249,792.00	1,135,118.00	27.9%
OPEB, Allocated		3701-3702	934,070.00	0.00	934,070.00	939,000.00	0.00	939,000.00	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	48,280.00	1,958.00	50,238.00	48,280.00	963.00	49,243.00	-2.0%
TOTAL, EMPLOYEE BENEFITS			17,081,983.00	8,268,533.55	25,350,516.55	17,404,690.00	8,703,374.00	26,108,064.00	3.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	925.00	10,276.00	11,201.00	0.00	3,000.00	3,000.00	-73.2%
Books and Other Reference Materials		4200	100,120.00	536,103.00	636,223.00	87,905.00	132,000.00	219,905.00	-65.4%
Materials and Supplies		4300	2,723,932.00	1,562,893.00	4,286,825.00	2,500,269.00	1,366,574.00	3,866,843.00	-9.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	412,571.00	123,784.00	536,355.00	106,725.00	33,000.00	139,725.00	-73.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,237,548.00	2,233,056.00	5,470,604.00	2,694,899.00	1,534,574.00	4,229,473.00	-22.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	45,575.00	45,575.00	0.00	49,385.00	49,385.00	8.4%
Travel and Conferences		5200	316,493.00	270,606.00	587,099.00	342,020.00	71,521.00	413,541.00	-29.6%
Dues and Memberships		5300	75,581.00	3,745.00	79,326.00	90,641.00	860.00	91,501.00	15.3%
Insurance		5400 - 5450	683,265.00	17,900.00	701,165.00	867,659.00	17,900.00	885,559.00	26.3%
Operations and Housekeeping Services		5500	2,463,042.00	64,600.00	2,527,642.00	2,470,240.00	58,600.00	2,528,840.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	474,559.00	575,206.00	1,049,765.00	366,865.00	331,300.00	698,165.00	-33.5%
Transfers of Direct Costs		5710	(3,438.00)	3,438.00	0.00	(2,500.00)	2,500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(53,921.00)	327.00	(53,594.00)	(51,834.00)	0.00	(51,834.00)	-3.3%
Professional/Consulting Services and Operating Expenditures		5800	4,345,678.00	1,834,259.00	6,179,937.00	3,139,604.00	1,532,363.00	4,671,967.00	-24.4%
Communications		5900	235,778.00	99,854.00	335,632.00	239,165.00	38,723.00	277,888.00	-17.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,537,037.00	2,915,510.00	11,452,547.00	7,461,860.00	2,103,152.00	9,565,012.00	-16.5%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	59,997.00	582,133.00	642,130.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	145,955.00	10,000.00	155,955.00	0.00	10,000.00	10,000.00	-93.6%
Equipment Replacement		6500	142,083.00	0.00	142,083.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			348,035.00	592,133.00	940,168.00	0.00	10,000.00	10,000.00	-98.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	59,425.00	0.00	59,425.00	110,260.00	0.00	110,260.00	85.5%
State Special Schools		7130	6,141.00	0.00	6,141.00	5,000.00	0.00	5,000.00	-18.6%
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	0.00	600,000.00	600,000.00	0.00	650,000.00	650,000.00	8.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
All Other Transfers Out to All Others		7299	168,853.00	0.00	168,853.00	168,853.00	0.00	168,853.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			234,419.00	600,000.00	834,419.00	284,113.00	650,000.00	934,113.00	11.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(83,548.00)	83,548.00	0.00	(68,908.00)	68,908.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(94,821.00)	0.00	(94,821.00)	(89,155.00)	0.00	(89,155.00)	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(178,369.00)	83,548.00	(94,821.00)	(158,063.00)	68,908.00	(89,155.00)	-6.0%
TOTAL, EXPENDITURES			76,254,349.00	28,026,088.00	104,280,437.00	76,015,952.00	26,719,229.00	102,735,181.00	-1.5%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	372,358.00	610,000.00	982,358.00	143,836.00	0.00	143,836.00	-85.4%
(a) TOTAL, INTERFUND TRANSFERS IN			372,358.00	610,000.00	982,358.00	143,836.00	0.00	143,836.00	-85.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	281,977.00	0.00	281,977.00	202,721.00	0.00	202,721.00	-28.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			281,977.00	0.00	281,977.00	202,721.00	0.00	202,721.00	-28.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,364,448.00)	14,364,448.00	0.00	(14,377,947.00)	14,377,947.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,364,448.00)	14,364,448.00	0.00	(14,377,947.00)	14,377,947.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,274,067.00)	14,974,448.00	700,381.00	(14,436,832.00)	14,377,947.00	(58,885.00)	-108.4%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	195,999.68	195,999.68
6300	Lottery: Instructional Materials	399,999.94	399,999.94
7510	Low-Performing Students Block Grant	0.63	0.63
Total, Restricted Balance		596,000.25	596,000.25

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	75,000.00	75,000.00	0.0%
2) Federal Revenue		8100-8299	81,760.00	81,760.00	0.0%
3) Other State Revenue		8300-8599	472,861.00	425,040.00	-10.1%
4) Other Local Revenue		8600-8799	426,425.00	354,221.00	-16.9%
5) TOTAL, REVENUES			1,056,046.00	936,021.00	-11.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	506,014.00	480,476.00	-5.0%
2) Classified Salaries		2000-2999	179,232.00	176,777.00	-1.4%
3) Employee Benefits		3000-3999	206,985.00	172,728.00	-16.6%
4) Books and Supplies		4000-4999	115,345.00	84,931.00	-26.4%
5) Services and Other Operating Expenditures		5000-5999	98,527.00	78,300.00	-20.5%
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	26,450.00	20,240.00	-23.5%
9) TOTAL, EXPENDITURES			1,132,553.00	1,013,452.00	-10.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,507.00)	(77,431.00)	1.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,507.00)	(77,431.00)	1.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,789.41	166,282.41	-31.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,789.41	166,282.41	-31.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,789.41	166,282.41	-31.5%
2) Ending Balance, June 30 (E + F1e)			166,282.41	88,851.41	-46.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	100.00	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	0.44	162.44	36818.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	166,181.97	88,588.97	-46.7%
Adult Ed Fund Balance	0000	9780		88,588.97	
Adult Ed Fund Balance	0000	9780	166,181.97		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	225,693.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,050.00		
c) in Revolving Cash Account		9130	100.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			226,843.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			226,843.52		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	75,000.00	75,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			75,000.00	75,000.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	81,760.00	81,760.00	0.0%
TOTAL, FEDERAL REVENUE			81,760.00	81,760.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	472,861.00	425,040.00	-10.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			472,861.00	425,040.00	-10.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	1,500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	399,744.00	334,160.00	-16.4%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,681.00	18,561.00	-21.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			426,425.00	354,221.00	-16.9%
TOTAL, REVENUES			1,056,046.00	936,021.00	-11.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	414,496.00	385,262.00	-7.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	91,518.00	95,214.00	4.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			506,014.00	480,476.00	-5.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	13,917.00	13,917.00	0.0%
Classified Support Salaries		2200	30,007.00	15,995.00	-46.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	135,308.00	146,865.00	8.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			179,232.00	176,777.00	-1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	92,614.00	65,986.00	-28.8%
PERS		3201-3202	38,010.00	37,030.00	-2.6%
OASDI/Medicare/Alternative		3301-3302	20,808.00	22,139.00	6.4%
Health and Welfare Benefits		3401-3402	44,998.00	35,207.00	-21.8%
Unemployment Insurance		3501-3502	329.00	329.00	0.0%
Workers' Compensation		3601-3602	10,226.00	12,037.00	17.7%
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			206,985.00	172,728.00	-16.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	13,359.00	18,230.00	36.5%
Materials and Supplies		4300	61,899.00	59,401.00	-4.0%
Noncapitalized Equipment		4400	40,087.00	7,300.00	-81.8%
TOTAL, BOOKS AND SUPPLIES			115,345.00	84,931.00	-26.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,650.00	6,350.00	-4.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,250.00	7,450.00	-9.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,637.00	54,350.00	-18.4%
Communications		5900	16,990.00	10,150.00	-40.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,527.00	78,300.00	-20.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	26,450.00	20,240.00	-23.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,450.00	20,240.00	-23.5%
TOTAL, EXPENDITURES			1,132,553.00	1,013,452.00	-10.5%

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

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6391	Adult Education Program	0.44	0.44
9010	Other Restricted Local	0.00	162.00
Total, Restricted Balance		0.44	162.44

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,355,500.00	1,350,000.00	-0.4%
3) Other State Revenue		8300-8599	125,100.00	125,100.00	0.0%
4) Other Local Revenue		8600-8799	382,600.00	606,500.00	58.5%
5) TOTAL, REVENUES			1,863,200.00	2,081,600.00	11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	867,488.00	897,354.00	3.4%
3) Employee Benefits		3000-3999	357,653.00	375,612.00	5.0%
4) Books and Supplies		4000-4999	795,414.00	894,300.00	12.4%
5) Services and Other Operating Expenditures		5000-5999	33,721.00	53,524.00	58.7%
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	68,371.00	68,915.00	0.8%
9) TOTAL, EXPENDITURES			2,122,647.00	2,289,705.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(259,447.00)	(208,105.00)	-19.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	281,977.00	202,721.00	-28.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			281,977.00	202,721.00	-28.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,530.00	(5,384.00)	-123.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,117.55	57,647.55	64.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,117.55	57,647.55	64.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,117.55	57,647.55	64.2%
2) Ending Balance, June 30 (E + F1e)			57,647.55	52,263.55	-9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,449.00	0.00	-100.0%
Stores		9712	33,668.55	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	22,530.00	52,263.55	132.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	243,406.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	600.00		
c) in Revolving Cash Account		9130	1,449.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	33,668.55		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			279,124.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	333,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			333,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(53,875.62)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,350,000.00	1,350,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	5,500.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,355,500.00	1,350,000.00	-0.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	125,100.00	125,100.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			125,100.00	125,100.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	371,500.00	601,500.00	61.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,700.00	5,000.00	-53.3%
TOTAL, OTHER LOCAL REVENUE			382,600.00	606,500.00	58.5%
TOTAL, REVENUES			1,863,200.00	2,081,600.00	11.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	645,896.00	666,564.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	165,909.00	172,611.00	4.0%
Clerical, Technical and Office Salaries		2400	55,683.00	58,179.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			867,488.00	897,354.00	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	163,774.00	171,422.00	4.7%
OASDI/Medicare/Alternative		3301-3302	67,094.00	69,280.00	3.3%
Health and Welfare Benefits		3401-3402	101,305.00	118,036.00	16.5%
Unemployment Insurance		3501-3502	435.00	451.00	3.7%
Workers' Compensation		3601-3602	25,045.00	16,423.00	-34.4%
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			357,653.00	375,612.00	5.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,300.00	41,300.00	13.8%
Noncapitalized Equipment		4400	8,614.00	2,500.00	-71.0%
Food		4700	750,500.00	850,500.00	13.3%
TOTAL, BOOKS AND SUPPLIES			795,414.00	894,300.00	12.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,000.00	18,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,087.00	600.00	-85.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,406.00)	(4,116.00)	-79.8%
Professional/Consulting Services and Operating Expenditures		5800	27,000.00	34,000.00	25.9%
Communications		5900	1,040.00	1,040.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,721.00	53,524.00	58.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	68,371.00	68,915.00	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			68,371.00	68,915.00	0.8%
TOTAL, EXPENDITURES			2,122,647.00	2,289,705.00	7.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	281,977.00	202,721.00	-28.1%
(a) TOTAL, INTERFUND TRANSFERS IN			281,977.00	202,721.00	-28.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			281,977.00	202,721.00	-28.1%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	22,530.00	52,263.55
Total, Restricted Balance		22,530.00	52,263.55

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	125,000.00	-37.5%
5) TOTAL, REVENUES			200,000.00	125,000.00	-37.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,000.00	125,000.00	-37.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	372,358.00	143,836.00	-61.4%
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			(372,358.00)	(143,836.00)	-61.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(172,358.00)	(18,836.00)	-89.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,494,127.20	10,321,769.20	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,494,127.20	10,321,769.20	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,494,127.20	10,321,769.20	-1.6%
2) Ending Balance, June 30 (E + F1e)			10,321,769.20	10,302,933.20	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,321,769.20	10,302,933.20	-0.2%
Other Postemployment Benefits Balance	0000	9780		10,302,933.20	
Other Postemployment Benefit Balance	0000	9780	10,321,769.20		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,658,389.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,658,389.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,658,389.01		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	200,000.00	125,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	125,000.00	-37.5%
TOTAL, REVENUES			200,000.00	125,000.00	-37.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	372,358.00	143,836.00	-61.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			372,358.00	143,836.00	-61.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(372,358.00)	(143,836.00)	-61.4%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,900,000.00	1,300,000.00	-31.6%
5) TOTAL, REVENUES			1,900,000.00	1,300,000.00	-31.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	237,246.00	0.00	-100.0%
3) Employee Benefits		3000-3999	94,190.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,066,928.00	411,000.00	-61.5%
5) Services and Other Operating Expenditures		5000-5999	318,788.00	228,500.00	-28.3%
6) Capital Outlay		6000-6999	76,344,748.00	35,003,200.00	-54.2%
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			78,061,900.00	35,642,700.00	-54.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,161,900.00)	(34,342,700.00)	-54.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,334,377.00	0.00	-100.0%
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			3,334,377.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(72,827,523.00)	(34,342,700.00)	-52.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	107,730,250.90	34,902,727.90	-67.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			107,730,250.90	34,902,727.90	-67.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			107,730,250.90	34,902,727.90	-67.6%
2) Ending Balance, June 30 (E + F1e)			34,902,727.90	560,027.90	-98.4%
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	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	34,902,727.90	560,027.90	-98.4%
Measure D Balance	0000	9780		560,027.90	
Measure D Balance	0000	9780	34,902,727.90		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	84,676,731.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			84,676,731.09		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	613.80		
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			613.80		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			84,676,117.29		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,900,000.00	1,300,000.00	-31.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,900,000.00	1,300,000.00	-31.6%
TOTAL, REVENUES			1,900,000.00	1,300,000.00	-31.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	123,769.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	113,477.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			237,246.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	43,481.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	16,574.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	30,288.00	0.00	-100.0%
Unemployment Insurance		3501-3502	110.00	0.00	-100.0%
Workers' Compensation		3601-3602	3,377.00	0.00	-100.0%
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	360.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			94,190.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	383,041.00	125,000.00	-67.4%
Noncapitalized Equipment		4400	683,887.00	286,000.00	-58.2%
TOTAL, BOOKS AND SUPPLIES			1,066,928.00	411,000.00	-61.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	318,788.00	228,500.00	-28.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,788.00	228,500.00	-28.3%
CAPITAL OUTLAY					
Land		6100	10,042,630.00	1,008,000.00	-90.0%
Land Improvements		6170	1,917,012.00	1,359,500.00	-29.1%
Buildings and Improvements of Buildings		6200	62,452,358.00	31,704,700.00	-49.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,932,748.00	931,000.00	-51.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			76,344,748.00	35,003,200.00	-54.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			78,061,900.00	35,642,700.00	-54.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,334,377.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,334,377.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,334,377.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,496,600.00	1,865,000.00	-25.3%
5) TOTAL, REVENUES			2,496,600.00	1,865,000.00	-25.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	92,050.00	69,950.00	-24.0%
6) Capital Outlay		6000-6999	2,840,050.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,932,100.00	69,950.00	-97.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(435,500.00)	1,795,050.00	-512.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	650,701.00	0.00	-100.0%
b) Transfers Out		7600-7629	650,700.98	0.00	-100.0%
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			0.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(435,499.98)	1,795,050.00	-512.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	650,700.98	215,201.00	-66.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			650,700.98	215,201.00	-66.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			650,700.98	215,201.00	-66.9%
2) Ending Balance, June 30 (E + F1e)			215,201.00	2,010,251.00	834.1%
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	215,201.00	2,010,251.00	834.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	628,231.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			628,231.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			628,231.65		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,000.00	15,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,478,600.00	1,850,000.00	-25.4%
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			2,496,600.00	1,865,000.00	-25.3%
TOTAL, REVENUES			2,496,600.00	1,865,000.00	-25.3%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	74,000.00	55,950.00	-24.4%
Professional/Consulting Services and Operating Expenditures		5800	18,050.00	14,000.00	-22.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			92,050.00	69,950.00	-24.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,840,050.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,840,050.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,932,100.00	69,950.00	-97.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	650,701.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			650,701.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	650,700.98	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			650,700.98	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.02	0.00	-100.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	215,201.00	2,010,251.00
Total, Restricted Balance		215,201.00	2,010,251.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,334,377.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,334,377.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,334,377.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,334,377.00	0.00	-100.0%
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			(3,334,377.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,334,377.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,334,377.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			3,334,377.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,334,377.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,334,377.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,334,377.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,000.00	45,000.00	-18.2%
5) TOTAL, REVENUES			55,000.00	45,000.00	-18.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,015.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	13,749.00	100,000.00	627.3%
6) Capital Outlay		6000-6999	654,736.00	282,500.00	-56.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			682,500.00	382,500.00	-44.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(627,500.00)	(337,500.00)	-46.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	610,000.00	0.00	-100.0%
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			(610,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,237,500.00)	(337,500.00)	-72.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,749,900.32	512,400.32	-70.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,749,900.32	512,400.32	-70.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,749,900.32	512,400.32	-70.7%
2) Ending Balance, June 30 (E + F1e)			512,400.32	174,900.32	-65.9%
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	512,400.32	174,900.32	-65.9%
Special Reserve for Capital Outlay	0000	9780		174,900.32	
Special Reserve for Capital Outlay	0000	9780	512,400.32		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,184,614.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,184,614.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,184,614.94		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	20,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,000.00	25,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			55,000.00	45,000.00	-18.2%
TOTAL, REVENUES			55,000.00	45,000.00	-18.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	14,015.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,015.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,749.00	100,000.00	627.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,749.00	100,000.00	627.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	476,722.00	131,500.00	-72.4%
Buildings and Improvements of Buildings		6200	178,014.00	151,000.00	-15.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			654,736.00	282,500.00	-56.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			682,500.00	382,500.00	-44.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	610,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			610,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(610,000.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	44,131.00	48,054.00	8.9%
4) Other Local Revenue		8600-8799	8,875,264.00	10,413,236.00	17.3%
5) TOTAL, REVENUES			8,919,395.00	10,461,290.00	17.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	11,164,571.00	11,663,821.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,164,571.00	11,663,821.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,245,176.00)	(1,202,531.00)	-46.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,245,176.00)	(1,202,531.00)	-46.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,968,586.36	16,723,410.36	-11.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,968,586.36	16,723,410.36	-11.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,968,586.36	16,723,410.36	-11.8%
2) Ending Balance, June 30 (E + F1e)			16,723,410.36	15,520,879.36	-7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,723,410.36	15,520,879.36	-7.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,968,586.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			18,968,586.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			18,968,586.36		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	44,131.00	48,054.00	8.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			44,131.00	48,054.00	8.9%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,293,192.00	9,440,401.00	13.8%
Unsecured Roll		8612	302,382.00	303,873.00	0.5%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	234,690.00	318,962.00	35.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	45,000.00	350,000.00	677.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,875,264.00	10,413,236.00	17.3%
TOTAL, REVENUES			8,919,395.00	10,461,290.00	17.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,600,000.00	5,385,000.00	17.1%
Bond Interest and Other Service Charges		7434	6,564,571.00	6,278,821.00	-4.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,164,571.00	11,663,821.00	4.5%
TOTAL, EXPENDITURES			11,164,571.00	11,663,821.00	4.5%

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

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	16,723,410.36	15,520,879.36
Total, Restricted Balance		16,723,410.36	15,520,879.36

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	30,000.00	20.0%
5) TOTAL, REVENUES			25,000.00	30,000.00	20.0%
B. EXPENSES					
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 Expenses		5000-5999	25,000.00	30,000.00	20.0%
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			25,000.00	30,000.00	20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,404,725.96	1,404,725.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,404,725.96	1,404,725.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,404,725.96	1,404,725.96	0.0%
2) Ending Net Position, June 30 (E + F1e)			1,404,725.96	1,404,725.96	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	1,404,725.96	1,404,725.96	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,403,928.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			1,403,928.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	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			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30			1,403,928.18		
(G10 + H2) - (I7 + J2)					

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	30,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	30,000.00	20.0%
TOTAL, REVENUES			25,000.00	30,000.00	20.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	30,000.00	20.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,000.00	30,000.00	20.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			25,000.00	30,000.00	20.0%

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

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,262.84	7,262.84	7,262.84	7,258.03	7,258.03	7,258.03
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,262.84	7,262.84	7,262.84	7,258.03	7,258.03	7,258.03
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	3.16	3.16	3.16	2.50	2.50	2.50
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.45	0.45	0.45	0.50	0.50	0.50
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.61	3.61	3.61	3.00	3.00	3.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,266.45	7,266.45	7,266.45	7,261.03	7,261.03	7,261.03
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	85,394,052.00	3.07%	88,013,536.00	2.84%	90,512,824.00
2. Federal Revenues	8100-8299	3,047,302.00	6.22%	3,236,907.00	0.00%	3,236,907.00
3. Other State Revenues	8300-8599	6,237,569.00	1.50%	6,331,262.00	0.00%	6,331,384.00
4. Other Local Revenues	8600-8799	7,557,221.00	0.03%	7,559,402.00	10.07%	8,320,912.00
5. Other Financing Sources						
a. Transfers In	8900-8929	143,836.00	-0.58%	143,000.00	0.00%	143,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(118,724.00)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		102,379,980.00	2.72%	105,165,383.00	3.21%	108,545,027.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,206,285.00		43,937,263.00
b. Step & Column Adjustment				835,064.00		817,376.00
c. Cost-of-Living Adjustment				895,914.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,206,285.00	4.10%	43,937,263.00	1.86%	44,754,639.00
2. Classified Salaries						
a. Base Salaries				19,771,389.00		20,566,242.00
b. Step & Column Adjustment				408,009.00		414,354.00
c. Cost-of-Living Adjustment				386,844.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,771,389.00	4.02%	20,566,242.00	2.01%	20,980,596.00
3. Employee Benefits	3000-3999	26,108,064.00	4.82%	27,366,387.00	8.14%	29,594,623.00
4. Books and Supplies	4000-4999	4,229,473.00	-4.02%	4,059,341.00	0.25%	4,069,304.00
5. Services and Other Operating Expenditures	5000-5999	9,565,012.00	-0.92%	9,477,249.00	0.43%	9,517,962.00
6. Capital Outlay	6000-6999	10,000.00	1400.00%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	934,113.00	0.09%	935,000.00	0.00%	935,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(89,155.00)	0.95%	(90,000.00)	0.00%	(90,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	202,721.00	-26.01%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		102,937,902.00	3.51%	106,551,482.00	3.29%	110,062,124.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(557,922.00)		(1,386,099.00)		(1,517,097.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,331,494.31		16,773,572.31		15,387,473.31
2. Ending Fund Balance (Sum lines C and D1)		16,773,572.31		15,387,473.31		13,870,376.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	596,000.25		595,999.25		595,999.25
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	75,000.00		0.00		0.00
d. Assigned	9780	3,046,725.24		3,103,000.00		2,252,833.06
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,293,790.00		10,655,148.00		11,001,544.00
2. Unassigned/Unappropriated	9790	2,742,056.82		1,013,326.06		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,773,572.31		15,387,473.31		13,870,376.31

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,293,790.00		10,655,148.00		11,001,544.00
c. Unassigned/Unappropriated	9790	2,742,056.82		1,013,326.06		0.00
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)		13,035,846.82		11,668,474.06		11,001,544.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.66%		10.95%		10.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		7,258.03		7,258.00		7,258.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		102,937,902.00		106,551,482.00		110,062,124.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		102,937,902.00		106,551,482.00		110,062,124.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,088,137.06		3,196,544.46		3,301,863.72
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)		3,088,137.06		3,196,544.46		3,301,863.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	82,659,237.00	3.08%	85,208,157.00	2.90%	87,679,391.00
2. Federal Revenues	8100-8299	300,350.00	0.00%	300,350.00	0.00%	300,350.00
3. Other State Revenues	8300-8599	1,584,087.00	0.00%	1,584,087.00	0.00%	1,584,087.00
4. Other Local Revenues	8600-8799	5,351,188.00	-0.29%	5,335,402.00	14.27%	6,096,912.00
5. Other Financing Sources						
a. Transfers In	8900-8929	143,836.00	-0.58%	143,000.00	0.00%	143,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,377,947.00)	2.55%	(14,745,185.00)	4.82%	(15,456,177.00)
6. Total (Sum lines A1 thru A5c)		75,660,751.00	2.86%	77,825,811.00	3.24%	80,347,563.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				35,066,864.00		36,521,315.00
b. Step & Column Adjustment				701,337.00		678,171.00
c. Cost-of-Living Adjustment				753,114.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,066,864.00	4.15%	36,521,315.00	1.86%	37,199,486.00
2. Classified Salaries						
a. Base Salaries				13,261,589.00		13,796,750.00
b. Step & Column Adjustment				278,493.00		275,594.00
c. Cost-of-Living Adjustment				256,668.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,261,589.00	4.04%	13,796,750.00	2.00%	14,072,344.00
3. Employee Benefits	3000-3999	17,404,690.00	6.19%	18,481,837.00	8.98%	20,141,151.00
4. Books and Supplies	4000-4999	2,694,899.00	-0.52%	2,680,959.00	0.08%	2,683,001.00
5. Services and Other Operating Expenditures	5000-5999	7,461,860.00	-1.22%	7,371,048.00	0.51%	7,408,678.00
6. Capital Outlay	6000-6999	0.00	0.00%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	284,113.00	0.31%	285,000.00	0.00%	285,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(158,063.00)	10.72%	(175,000.00)	0.00%	(175,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	202,721.00	-26.01%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		76,218,673.00	3.93%	79,211,909.00	3.35%	81,864,660.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(557,922.00)		(1,386,098.00)		(1,517,097.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,735,494.06		16,177,572.06		14,791,474.06
2. Ending Fund Balance (Sum lines C and D1)		16,177,572.06		14,791,474.06		13,274,377.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	75,000.00		0.00		0.00
d. Assigned	9780	3,046,725.24		3,103,000.00		2,252,833.06
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,293,790.00		10,655,148.00		11,001,544.00
2. Unassigned/Unappropriated	9790	2,742,056.82		1,013,326.06		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,177,572.06		14,791,474.06		13,274,377.06

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,293,790.00		10,655,148.00		11,001,544.00
c. Unassigned/Unappropriated	9790	2,742,056.82		1,013,326.06		0.00
(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)		13,035,846.82		11,668,474.06		11,001,544.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
REVENUE: Property taxes are projected with a 3% increase. Federal and state revenues are projected with no change. Local revenue will decrease in 21-22 due to one-time funding, but will increase in 22-23 as SB 1090 increases. Contributions continue to rise as increases to salary, benefits, and other expenses exceed the amount of Special Ed reimbursement. EXPENSE: Certificated and classified salary is projected with step and column and 2% raises in 21-22, and only step and column in 22-23. Benefits are projected with STRS rates at 16.02% and 18.1% in each subsequent year, and PERS rates at 22.84% and 25.5%. Health and Welfare is projected with a 5% increase. Other expense is adjusted based on factors known at this time including reductions for one-time programs.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,734,815.00	2.58%	2,805,379.00	1.00%	2,833,433.00
2. Federal Revenues	8100-8299	2,746,952.00	6.90%	2,936,557.00	0.00%	2,936,557.00
3. Other State Revenues	8300-8599	4,653,482.00	2.01%	4,747,175.00	0.00%	4,747,297.00
4. Other Local Revenues	8600-8799	2,206,033.00	0.81%	2,224,000.00	0.00%	2,224,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,377,947.00	1.73%	14,626,461.00	5.67%	15,456,177.00
6. Total (Sum lines A1 thru A5c)		26,719,229.00	2.32%	27,339,572.00	3.14%	28,197,464.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,139,421.00		7,415,948.00
b. Step & Column Adjustment				133,727.00		139,205.00
c. Cost-of-Living Adjustment				142,800.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,139,421.00	3.87%	7,415,948.00	1.88%	7,555,153.00
2. Classified Salaries						
a. Base Salaries				6,509,800.00		6,769,492.00
b. Step & Column Adjustment				129,516.00		138,760.00
c. Cost-of-Living Adjustment				130,176.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,509,800.00	3.99%	6,769,492.00	2.05%	6,908,252.00
3. Employee Benefits	3000-3999	8,703,374.00	2.08%	8,884,550.00	6.40%	9,453,472.00
4. Books and Supplies	4000-4999	1,534,574.00	-10.18%	1,378,382.00	0.57%	1,386,303.00
5. Services and Other Operating Expenditures	5000-5999	2,103,152.00	0.14%	2,106,201.00	0.15%	2,109,284.00
6. Capital Outlay	6000-6999	10,000.00	400.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	650,000.00	0.00%	650,000.00	0.00%	650,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	68,908.00	23.35%	85,000.00	0.00%	85,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,719,229.00	2.32%	27,339,573.00	3.14%	28,197,464.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		(1.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		596,000.25		596,000.25		595,999.25
2. Ending Fund Balance (Sum lines C and D1)		596,000.25		595,999.25		595,999.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	596,000.25		595,999.25		595,999.25
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)		596,000.25		595,999.25		595,999.25

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
REVENUE: Increases to revenue include increases to Lottery revenue based on historical data, and slight increase to Spec Ed property tax transfer. Contributions continue to rise as increases to salary, benefits, and other expenses exceed the amount of Special Ed reimbursement. EXPENSE: Salary is projected with step and column and 2% raises in 21-22, and step and column only in 22-23. Benefits are projected with STRS rates at 16.02% and 18.1% in each subsequent year and PERS rates at 22.84% and 25.5%. Health and Welfare is projected with 5% increases in subsequent years. Some expense accounts have been reduced due to the expiration of one-time funds. Capital outlay replacement is budgeted at \$50,000 in subsequent years. Reserves are to account for Medi-Cal Billing and Restricted Lottery balances.						

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	7,270	7,196		
Charter School				
Total ADA	7,270	7,196	1.0%	Met
Second Prior Year (2018-19)				
District Regular	7,198	7,270		
Charter School				
Total ADA	7,198	7,270	N/A	Met
First Prior Year (2019-20)				
District Regular	7,258	7,263		
Charter School		0		
Total ADA	7,258	7,263	N/A	Met
Budget Year (2020-21)				
District Regular	7,258			
Charter School	0			
Total ADA	7,258			

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	7,650	7,755		
Charter School		(160)		
Total Enrollment	7,650	7,595	0.7%	Met
Second Prior Year (2018-19)				
District Regular	7,600	7,813		
Charter School		(160)		
Total Enrollment	7,600	7,653	N/A	Met
First Prior Year (2019-20)				
District Regular	7,635	7,800		
Charter School		(163)		
Total Enrollment	7,635	7,637	N/A	Met
Budget Year (2020-21)				
District Regular	7,635			
Charter School				
Total Enrollment	7,635			

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	7,195	7,755	
Charter School		(160)	
Total ADA/Enrollment	7,195	7,595	94.7%
Second Prior Year (2018-19)			
District Regular	7,270	7,813	
Charter School		(160)	
Total ADA/Enrollment	7,270	7,653	95.0%
First Prior Year (2019-20)			
District Regular	7,263	7,800	
Charter School	0	(163)	
Total ADA/Enrollment	7,263	7,637	95.1%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

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	7,258	7,635		
Charter School	0			
Total ADA/Enrollment	7,258	7,635	95.1%	Met
1st Subsequent Year (2021-22)				
District Regular	7,258	7,635		
Charter School				
Total ADA/Enrollment	7,258	7,635	95.1%	Met
2nd Subsequent Year (2022-23)				
District Regular	7,258	7,635		
Charter School				
Total ADA/Enrollment	7,258	7,635	95.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	7,266.45	7,261.03	7,258.00	7,258.00
b. Prior Year ADA (Funded)		7,266.45	7,261.03	7,258.00
c. Difference (Step 1a minus Step 1b)		(5.42)	(3.03)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.07%	-0.04%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		62,348,497.00	62,289,955.00	62,289,955.00
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%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-0.07%	-0.04%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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)	77,725,453.00	80,061,855.00	82,610,775.00	85,082,009.00
Percent Change from Previous Year		3.01%	3.18%	2.99%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.01% to 4.01%	2.18% to 4.18%	1.99% to 3.99%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	82,364,265.00	84,239,137.00	86,788,057.00	89,259,291.00
District's Projected Change in LCFF Revenue:		2.28%	3.03%	2.85%
Basic Aid Standard:		2.01% to 4.01%	2.18% to 4.18%	1.99% to 3.99%
Status:		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)	59,482,388.11	68,810,786.29	86.4%
Second Prior Year (2018-19)	60,140,521.04	70,810,222.02	84.9%
First Prior Year (2019-20)	64,075,679.00	76,254,349.00	84.0%
	Historical Average Ratio:		85.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	82.1% to 88.1%	82.1% to 88.1%	82.1% to 88.1%

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)	65,733,143.00	76,015,952.00	86.5%	Met
1st Subsequent Year (2021-22)	68,799,902.00	79,061,909.00	87.0%	Met
2nd Subsequent Year (2022-23)	71,412,981.00	81,714,660.00	87.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.07%	-0.04%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.07% to 9.93%	-10.04% to 9.96%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.07% to 4.93%	-5.04% to 4.96%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	3,358,527.00		
Budget Year (2020-21)	3,047,302.00	-9.27%	Yes
1st Subsequent Year (2021-22)	3,236,907.00	6.22%	Yes
2nd Subsequent Year (2022-23)	3,236,907.00	0.00%	No

Explanation:
(required if Yes)

Budgeted Federal Revenues do not include carryover. Projected federal revenues do include carryover.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	6,958,914.00		
Budget Year (2020-21)	6,237,569.00	-10.37%	Yes
1st Subsequent Year (2021-22)	6,331,262.00	1.50%	No
2nd Subsequent Year (2022-23)	6,331,384.00	0.00%	No

Explanation:
(required if Yes)

No Special Ed Preschool Intervention revenue in budget or subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	10,671,486.00		
Budget Year (2020-21)	7,557,221.00	-29.18%	Yes
1st Subsequent Year (2021-22)	7,559,402.00	0.03%	No
2nd Subsequent Year (2022-23)	8,320,912.00	10.07%	Yes

Explanation:
(required if Yes)

No billings or donations in budget year. SB 1090 amount increases in 2022-23.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	5,470,604.00		
Budget Year (2020-21)	4,229,473.00	-22.69%	Yes
1st Subsequent Year (2021-22)	4,059,341.00	-4.02%	No
2nd Subsequent Year (2022-23)	4,069,304.00	0.25%	No

Explanation:
(required if Yes)

No carryover budgeted in 2020-21.

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

First Prior Year (2019-20)	11,452,547.00		
Budget Year (2020-21)	9,565,012.00	-16.48%	Yes
1st Subsequent Year (2021-22)	9,477,249.00	-0.92%	No
2nd Subsequent Year (2022-23)	9,517,962.00	0.43%	No

Explanation:
(required if Yes)

No billings or carryover budgeted in 20-21.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	20,988,927.00		
Budget Year (2020-21)	16,842,092.00	-19.76%	Not Met
1st Subsequent Year (2021-22)	17,127,571.00	1.70%	Met
2nd Subsequent Year (2022-23)	17,889,203.00	4.45%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	16,923,151.00		
Budget Year (2020-21)	13,794,485.00	-18.49%	Not Met
1st Subsequent Year (2021-22)	13,536,590.00	-1.87%	Met
2nd Subsequent Year (2022-23)	13,587,266.00	0.37%	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)

Budgeted Federal Revenues do not include carryover. Projected federal revenues do include carryover.

Explanation:

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

No Special Ed Preschool Intervention revenue in budget or subsequent years.

Explanation:

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

No billings or donations in budget year. SB 1090 amount increases in 2022-23.

- 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)

No carryover budgeted in 2020-21.

Explanation:

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

No billings or carryover budgeted in 20-21.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	102,937,902.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	102,937,902.00	3,088,137.06	3,258,789.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,440,177.00	9,789,341.00	10,456,241.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,598,139.21	1,569,126.82	3,136,556.99
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	11,038,316.21	11,358,467.82	13,592,797.99
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	94,401,770.07	101,409,619.93	104,562,414.00
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)	94,401,770.07	101,409,619.93	104,562,414.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	11.7%	11.2%	13.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.9%	3.7%	4.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(637,284.28)	70,842,492.39	0.9%	Met
Second Prior Year (2018-19)	142,920.29	72,393,235.40	N/A	Met
First Prior Year (2019-20)	1,518,967.00	76,536,326.00	N/A	Met
Budget Year (2020-21) (Information only)	(557,922.00)	76,218,673.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	13,854,474.00	15,710,891.05	N/A	Met
Second Prior Year (2018-19)	14,509,675.00	15,073,606.77	N/A	Met
First Prior Year (2019-20)	14,157,923.00	15,216,527.06	N/A	Met
Budget Year (2020-21) (Information only)	16,735,494.06			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,258	7,258	7,258
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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):

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	102,937,902.00	106,551,482.00	110,062,124.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	102,937,902.00	106,551,482.00	110,062,124.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,088,137.06	3,196,544.46	3,301,863.72
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)	3,088,137.06	3,196,544.46	3,301,863.72

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,293,790.00	10,655,148.00	11,001,544.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,742,056.82	1,013,326.06	0.00
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)	13,035,846.82	11,668,474.06	11,001,544.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.66%	10.95%	10.00%
District's Reserve Standard (Section 10B, Line 7):	3,088,137.06	3,196,544.46	3,301,863.72
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(14,364,448.00)			
Budget Year (2020-21)	(14,377,947.00)	13,499.00	0.1%	Met
1st Subsequent Year (2021-22)	(14,745,185.00)	367,238.00	2.6%	Met
2nd Subsequent Year (2022-23)	(15,456,177.00)	710,992.00	4.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	982,358.00			
Budget Year (2020-21)	143,836.00	(838,522.00)	-85.4%	Not Met
1st Subsequent Year (2021-22)	143,000.00	(836.00)	-0.6%	Met
2nd Subsequent Year (2022-23)	143,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	281,977.00			
Budget Year (2020-21)	202,721.00	(79,256.00)	-28.1%	Not Met
1st Subsequent Year (2021-22)	150,000.00	(52,721.00)	-26.0%	Not Met
2nd Subsequent Year (2022-23)	150,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

1b. 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)

No transfer from Fund 40 to the Maintenance budget is in the 20-21 Budget at this time.

- 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)

The transfer out is to Food Services fund which is projected with revenue increases in subsequent years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- 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	25	21	51/9010-7433	151,135,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	n/a	various	various	614,000

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

STRS AUDIT PAYMENTS	3	Fund 20 transfer to General Fund	01/5890	431,507
TOTAL:				152,180,507

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				
Certificates of Participation				
General Obligation Bonds	11,164,571	11,663,821	9,980,071	8,720,972
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

STRS AUDIT PAYMENTS	395,358	143,836	143,836	143,836
Total Annual Payments:	11,559,929	11,807,657	10,123,907	8,864,808
Has total annual payment increased over prior year (2019-20)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Bond redemption funds.

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

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

Fund 20 interest will replace funds required to pay retiree agreements.

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Retirees who have worked for the district for 10 or more years are eligible for health and welfare benefits at the same rate as current employees. The district contributes \$5,000 toward the total annual cost and splits the difference with the retiree.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

10,302,933

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

17,879,688.00

17,879,688.00

Actuarial

Mar 31, 2020

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

1,973,345.00	1,973,345.00	1,973,345.00
939,000.00	1,000,000.00	1,000,000.00
1,016,730.00	1,048,820.00	1,065,849.00
101	100	100

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- 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)

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	445.8	437.2	438.0	438.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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:

Jun 04, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

May 21, 2019

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

Yes

If Yes, date of budget revision board adoption:

Dec 17, 2020

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2022

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

--

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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)

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:

--

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)

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)

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	355.2	358.4	358.0	358.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

Yes

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:

Jun 18, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

May 03, 2019

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

Yes

If Yes, date of budget revision board adoption:

Jun 17, 2020

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

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

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)

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:

--

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)

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)

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	49.5	49.5	49.0	49.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

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)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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)

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)

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)

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

n/a

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?

No

ADDITIONAL FISCAL INDICATORS

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

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

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

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
