

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

2020- 2021 BUDGET



June 10, 2020 Public Hearing and Budget Adoption

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West Contra Costa Unified School District

2020-2021 BUDGET

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Board Clerk

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Board Member

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Board Member

Mister Phillips
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Superintendent

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*Associate Superintendent
Business Services*

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*Executive Director
Business Services*

Section 1

EXECUTIVE SUMMARY

West Contra Costa Unified School District



**2020-21 Budget
Executive Summary
Board Meeting
June 10, 2020 Public Hearing
June 10, 2020 Adoption**

Every year by June 30th, financial reports are routinely required by the California Department of Education to adopt the budget. Districts must submit their completed reports for review to the County Office of Education who then submits the report to the State.

California school district revenues and expenditures are subject to constant change. Given this, our budget is not a static document, but instead is constantly being revised to respond to decisions at the state and federal levels, as well as to our local expenditure needs. This budget presents financial projections which have been updated to reflect the May budget proposal by the Governor. At the time of this publication the State budget has not yet been adopted and it is anticipated that there will be changes throughout the summer that may require the District to adopt a revised budget in the Fall due to the COVID-19 Pandemic.

This summary includes an overview of the financial data reported in the Standardized Account Code Structure (SACS). It is provided to assist the reader in understanding the information being reported on the SACS forms. The SACS forms also include supporting reports such as, Average Daily Attendance estimates, Criteria and Standards and the Multi-Year Projection report.

With each financial report, the District is asked to project our general fund financial status through year-end, which is June 30, 2020. The Multi-year projection is then required to determine if the District will be financially solvent for two subsequent years, in this case through the 2022-23 fiscal year.

This budget is based upon the Governor's Budget Proposal and the assumptions of significant reductions to the Local Control Funding Formula as directed by the Contra Costa County Office of Education with the guidance shared on the common dashboard that is approved by FCMAT.

High-Level Indicators & State-level Guidance:

- The LCFF Base grant is funded with a 2.31% COLA and then reduced by 10% which results in a 7.92% deficit factor in the revenue assumption for the 2020 – 2021 school year.
- STRS and PERS employer costs are reduced slightly based upon the Governor's Proposal.
- Specific categorical programs are also earmarked for reductions in the Proposal and the two out years in the projection are budgeted with a 0% COLA
- We also note that utilization of one-time funding, including the use of a second year of the OPEB transfer to directly pay for retiree benefits.
- The Federal one-time CARES act funding is included in the Revenue portion of the budget for the District direct payment as well as the amount that will come through the State for Special Education students. Additional CARES funding for at-risk students is not yet included in the budget.

District Budget Planning

The 2020 - 2021 budget conforms to State requirements which include the Local Control Funding Formula (LCFF) model. Since that time the Department of Finance has updated its information for schools, and likewise, we have reviewed assumptions for budget development and updated our information accordingly. Staff has also undertaken steps to tighten and refine the budget to be accurate.

This year the LCAP is not being approved until December which will allow the District to complete greater outreach effort to school communities and their stakeholders in order to inform and solicit input regarding the changing priorities and needs as a result of the COVID-19 Pandemic. The desired result is greater accountability for school districts and better results for students.

Major Fund Types

General Operating – Fund 01: Local Control Funding Formula (LCFF)

The primary source of revenue is determined by the LCFF. LCFF collapsed the majority of State funding streams and established a funding model with supplemental and concentration add-ons. The LCFF model was fully funded at the targeted levels for the 2019-20 school year. The Governor’s Proposal eliminates most of the gains from LCFF in one year. LCFF includes funding amounts based upon grade span and supplemental funding for specific student groups. Supplemental funding is provided based on the percentage of English Learners (EL), Foster and Homeless Youth (FY) and Low Income (LI) students as compared to total enrollment. Concentration funding is provided in the case that these student groups exceed 55% or more of the student population. Base Grant and Grade Span Adjustments determine the amount of funding received in LCFF from the state. This formula determines funding levels but does not require that funding formula components follow factors for specific programming. Annually, the state determines whether to apply a Cost of Living Adjustment (COLA) to the base factors which is at 2.31% for this year although the funding with have a deficit factor of 7.92%.

2020 - 2021 Targeted Per Pupil Funding (Governor’s Proposal) Current Estimates					
Per Pupil Funding Rate					Total Per Pupil Allocation accounting for S & C Allocation
Grade	Base	Grade Span Adj.	Supplemental	Concentration	
TK-3	\$7,092	\$738	\$1,566	\$3,915	\$9,575
4-6	\$7,199		\$1,440	\$3,600	\$8,803
7-8	\$7,412		\$1,482	\$3,706	\$9,063
9-12	\$8,590	\$223	\$1,763	\$4,406	\$10,777

It is estimated the District will receive a total of \$262,312,453 in LCFF during the 2020-21 school year (a reduction of \$24.7m from the previous year). The funding consists of

base funding in the amount of \$215,282,203 and Supplemental and Concentration funding in the amount of \$47,030,260. The assumptions used for this projection include:

- Funded average daily attendance: 26,639
- District unduplicated student count 71.12%

Other Significant State and Local Revenues

- State Lottery estimate: \$153 per pupil
- Mandated Block Grant estimate: \$1 million
- Local Parcel Tax: \$9.8M (unchanged, expires in '26-'27 – see Appendix A)
- MRAD: \$5.6M (unchanged, funding for maintenance of outdoor facilities with public access)

Restricted and Unrestricted Funds

Revenues to the district are grouped into “buckets” or types. Generally speaking, revenues are either restricted or unrestricted. Restricted or unrestricted describes the type of expense for which the revenue may be utilized. Unrestricted funds are utilized for any appropriate educational operational expense of the district whereas restricted funds are utilized specifically for the purpose(s) for which they are given to the district by the funding agency. Examples of restricted funds include the local Parcel Tax, various Federal funds, MRAD funds, and funds provided by various state grants. Restricted funds are received and utilized throughout the school year as various grants and projects are awarded or spent out and are often referred to as categorical revenue sources. Appendix B contains a list of the current restricted categorical funds.

The General Fund is the operating fund of the District used to account for day-to-day operations. The fund contains both unrestricted and restricted revenues.

Local Control Accountability Plan (LCAP)

Beginning in 2014-2015, the district began to align district outcomes to dollars budgeted and spent in the LCAP. These efforts are described in the LCAP and are subject to a public hearing and adoption by the Board. LCAP is funded in the unrestricted general fund budget and the plan components for 2020 - 2021 are paid for through Supplemental and Concentration Grant dollars. This year, the District is aligning base funding and restricted grant funding to the five major goal areas in order to help the public understand how all of the funding sources fit together. Through the LCAP, the district is expanding funding directly to the purview of site principals and their associated Site Councils. This enables sites to make financial decisions locally in a manner determined to be most effective in addressing local school issues. The LCAP will be revised during the Summer of 2020 based upon the new priorities of school in the midst of the COVID-19 Pandemic and will be approved by the Board in December.

Services and activities are aligned to the eight State priorities and organized by the District's five major goal areas and the District's Roadmap 2022. For a comprehensive

review of the District's LCAP, its associated and aligned activities and Roadmap 2022, please access the District's webpage at <http://www.wccusd.net>

Other Major Funds Monitored in Budget: (no significant changes)

Adult Education – Fund 11

The Adult Education program is funded through a consortium grant coupled with fee-based classes. The Adult Education program can expand upon the grant program through local initiatives and can charge fees for classes. While many districts eliminated this program during the economic downturn, the WCCUSD Board maintained the program in recognition of the support it provides to families of our students and the community at large. The program is now expected to be self-sufficient, as it was in the pre-recession period.

Capital Facility Funds

Capital Facility Funds consist of the Building Fund (21), Capital Facilities Fund (25), County School Facilities Fund (35), and Special Reserve for Capital Outlay (40). The Building Fund is where the bond funds and projects are accounted for; the Capital Facilities Fund contains developer fees, the County School Facilities Fund consists of funding received through the State School Building Program and the Special Reserve for Capital Outlay housed the former Redevelopment Agency (RDA) funds.

Other Funds

In addition to the General, Capital Outlay and Adult Funds, the District operates six additional funds. These include the Child Development Fund (Pre-School), the Cafeteria Fund, Bond Interest and Redemption Fund (County level bond debt payments), Debt Service Fund (COP), Self-Insurance Fund (Property, Liability, Dental and Vision), and Retiree Benefit Fund. These funds all have projected positive fund balances with the exception of the Cafeteria Fund that requires an ongoing contribution from the General Fund.

Special Reserve – Fund 17

The Special Reserve fund has been used to house various reserves set aside by the Board since 2011-2012 during the recession. The Special Reserve Fund contains the districts required 3% reserve. Previously the Board has directed the District to maintain an additional 6% reserve above the required reserve for economic uncertainties. The District utilized this excess reserve during the 2019 – 2020 school year depleting Fund 17 to a balance slightly above the required 3%. The Special Reserve fund includes:

Special Reserve Fund	
January 31, 2020 Balance	\$14,618,076
3% Required for Economic Uncertainties	\$12,187,847
6% Add'l for Econ. Uncert. Brd Approvd	\$0
Unassigned/Unappropriated	\$2,430,229

Looking Ahead – WCCUSD Budget in the Near Future

In this section we look ahead at major budgetary components that will significantly affect the district's budget in subsequent years. Each of the areas briefly discussed in this section are having or will have a major impact that will need to be carefully considered and planned for.

Multi Year Projection

The multi-year projection for the adopted budget utilizes the County Office of Education recommended assumptions. These assumptions are published by the California Department of Finance, School Services of California and the Fiscal Crisis Management Team for the development of revenue projections. Expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration of one-time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

2020-21 Assumptions

- Funded ADA: 26,639
- District Unduplicated Percentage: 71.12%
- Estimated Supplies Increase: California CPI 0.62%
- Step and Column: 1.0%
- CalPERS Rate: 20.70%
- CalSTRS Rate: 16.15%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 3%

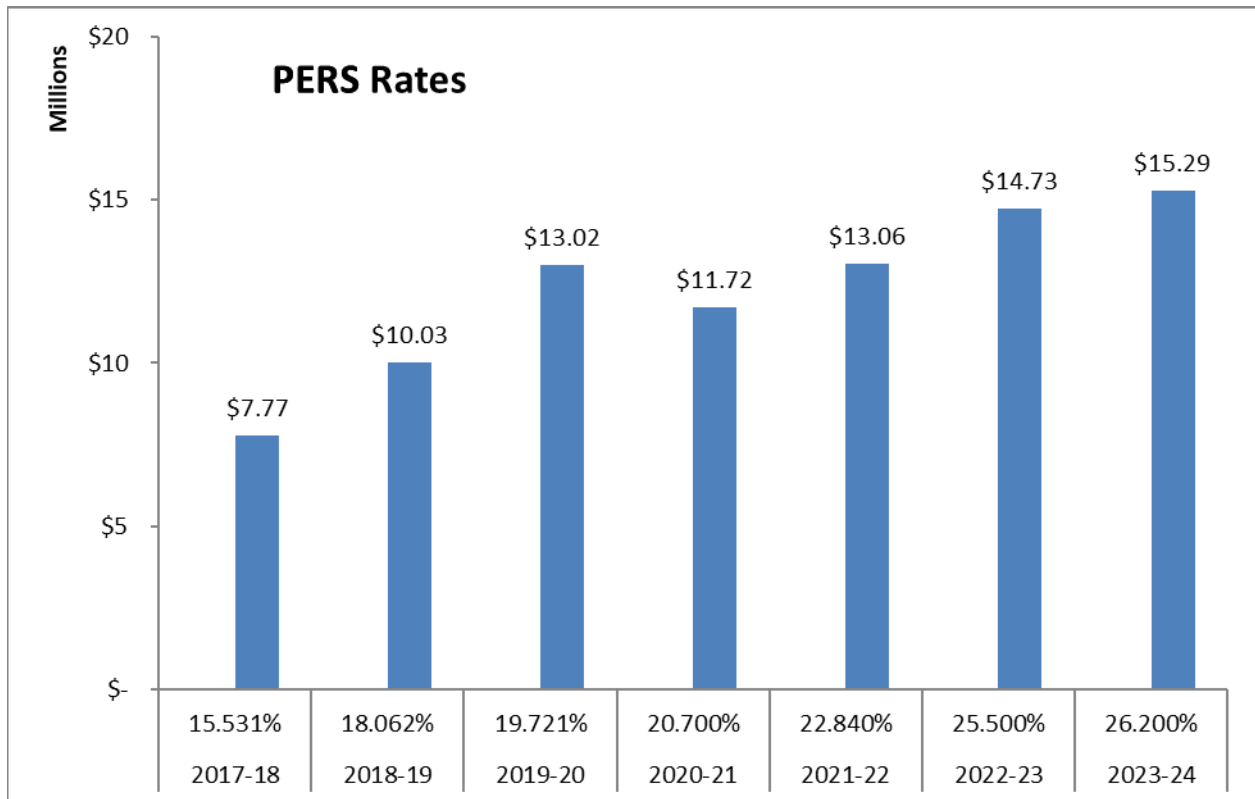
2021-22 Assumptions

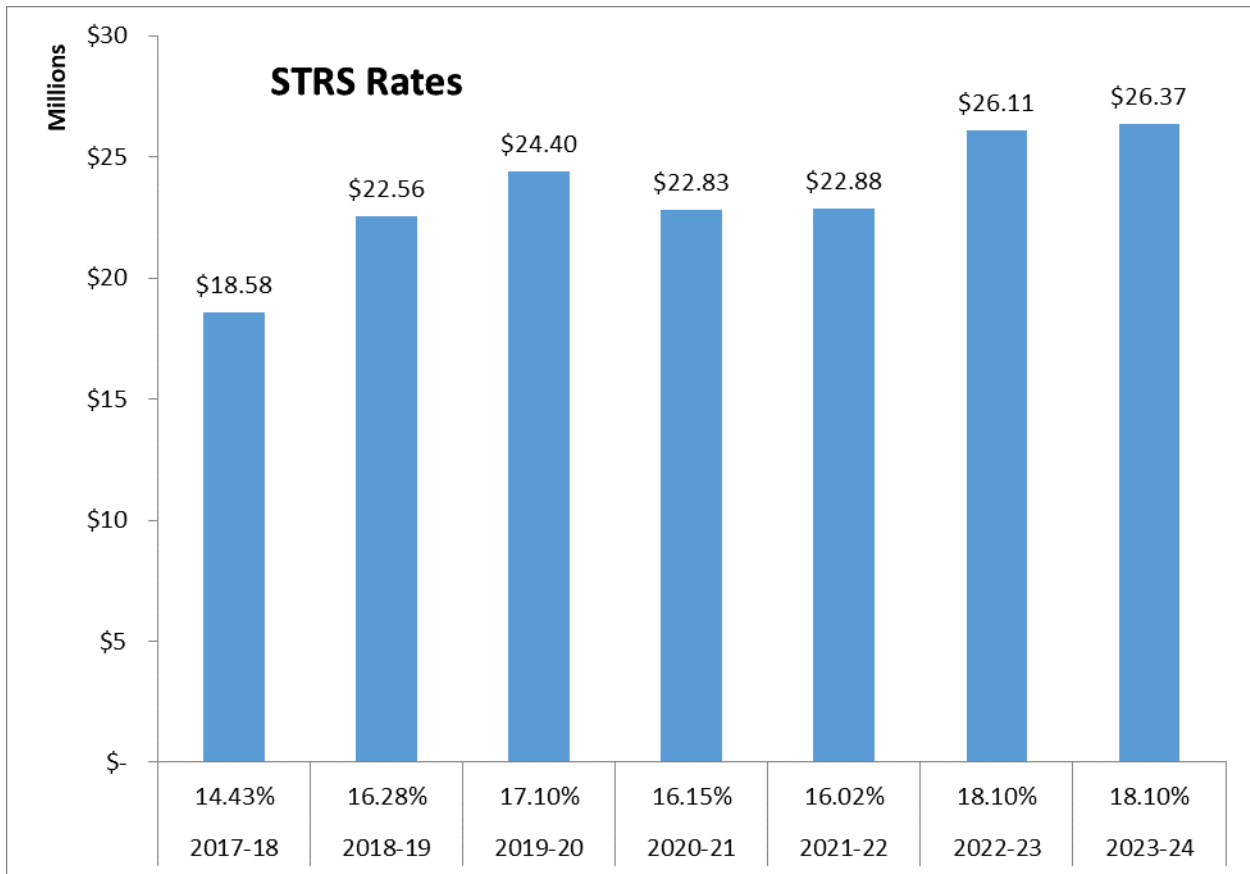
- Funded ADA: 26,639
- District Unduplicated Percentage: 70.21%
- Estimated Supplies Increase: California CPI 1.73%
- Step and Column: 1.0%
- CalPERS Rate: 22.84%
- CalSTRS Rate: 16.02%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 3%

2022-23 Assumptions

- Funded ADA: 26,639
- District Unduplicated Percentage: 70.21%
- Estimated Supplies Increase: California CPI 2.12%
- Step and Column: 1.0%
- CalPERS Rate: 25.50%
- CalSTRS Rate: 18.10%
- Active Health Benefits: 0%
- Retiree Health Benefits: 0%
- Reserve for economic uncertainty 3%

Retirement System Employer Contribution Increases





The combined cost related to the retirement rate increases for 2020 - 2021 is projected to be decrease \$3.3 million in the coming year due to the Governor’s proposal to buy down the rate, for 2021 - 2022 it is projected to increase \$0.6 million due to the same buy down. When the buy down proposal expires in 2022 – 2023 the total increase is projected to be \$3.4 million and then similar increases are projected for each year thereafter.

Deficit Spending

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking it is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance.

The fund balance had been carefully monitored to make sure the appropriate funds are in place for the state required 3% reserve. The following table illustrates the unrestricted ending fund balance for each year end closing plus the projections for fund balance which are included in the multi-year projection.

Fund Balance Summary				
Multi-Year Projection	June 2020	June 2021	June 2022	June 2022
	projected	projected	projected	projected
Fund Balance	\$27.3	\$9.7	-\$28.5	\$---
Net Difference (+/-)	-	-\$17.6	-\$38.2	-\$---

The District, like almost all districts in California is projected to have a negative fund balance at the end of the 2021 – 2022 school year unless a projected \$44 million in reductions are adopted. The District will then need to identify and additional \$18 million in reductions for the 2022 – 2023 school year based upon the COVID-19 impact to State funding for K-12 Education.

Summary

Projected reductions are needed for 2020 - 2021 and the two subsequent years. Prior to COVID-19 the District completed \$29.9 million in reductions that are part of the 2020 – 2021 budget. The district may only be able to begin staffing reductions in FY 2021-22 however due to bargaining agreements stipulations. Discussions have begun and planning is underway; this will allow us to address and negate future structural deficits. These actions will allow us to maintain positive ending operating balances, and assist us with challenges such as declining enrollment, increased costs, and possible reductions to our base revenue with a changing economy. Staff will continue to work on cost containment for the 2020 - 2021 school year and beyond to accomplish additional savings to help us sustain fiscal solvency.

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
MEASURE "G" PARCEL TAX SUMMARY OF REVENUES AND EXPENDITURES
AS OF BUDGET ADOPTION**

Description	Original Budget
Revenue	
Other local sources	\$ 9,830,422.00
Total Revenue	\$ 9,830,422.00
Expenditures	
Protecting core academics	
Class Size Reduction	\$ 168,233.00
Total	\$ 168,233.00
Attracting and retaining qualified	
Certificated salaries	\$ 2,093,784.00
Employee benefits	\$ 870,951.00
Total	\$ 2,964,735.00
Improving safety on and around our campuses	
Services and other operating	\$ 50,000.00
Total	\$ 50,000.00
Supporting after-school programs	
Certificated salaries	\$ 661,066.00
Classified salaries	\$ 90,081.00
Employee benefits	\$ 259,913.00
Books and supplies	\$ 95,000.00
Services and other operating	\$ 792,183.00
Rental	\$ 20,000.00
Total	\$ 1,918,243.00
Supporting libraries	
Certificated salaries	\$ 1,018,179.00
Classified salaries	\$ 1,227,565.00
Employee benefits	\$ 1,166,219.00
Total	\$ 3,411,963.00
Payment to Charter Schools	\$ 1,317,248.00
Total	\$ 1,317,248.00
Certificated salaries	\$ 3,773,029.00
Classified salaries	\$ 1,317,646.00
Employee benefits	\$ 2,297,083.00
Books and supplies	\$ 95,000.00
Services and other operating	\$ 842,183.00
Class Size Reduction	\$ 168,233.00
Rental	\$ 20,000.00
Transfers to District or Charter	\$ 1,317,248.00
Grand Total Expenditures	\$ 9,830,422.00

APPENDIX B

WEST CONTRA COSTA UNIFIED
2020-2021 CATEGORICAL REVENUE SOURCES
AS OF BUDGET ADOPTION

A	B	C	D
RESC	TYPE	RESOURCE DESCRIPTION	2020-2021 REVENUE
FEDERAL GRANTS			
3010	FEDERAL	IASA-TITLE I BASIC	\$ 6,207,935.00
3182	FEDERAL	COMPREHENSIVE SUPORT AND IMPROVEMENT	\$ 1,558,334.00
3310	FEDERAL	SP ED IDEA BASIC LOCAL ENTITL	\$ 6,272,277.00
3311	FEDERAL	SPED IDEA PRT B PRIVATE SCHOOL	\$ 127,450.00
3315	FEDERAL	SP ED-IDEA PRESCHOOL	\$ 326,170.00
3327	FEDERAL	MENTAL HEALTH SERVICES	\$ 325,341.00
3345	FEDERAL	SP ED PREKINDERGARTENSTAFF DEV	\$ 2,231.00
3385	FEDERAL	SP ED-IDEA EARLY INTERVENTION	\$ 83,664.00
3395	FEDERAL	SP ED-ALTERNATIVE DISPUTE RES	\$ 14,601.00
3412	FEDERAL	DEPT OF REHAB-TRANSITION	\$ 254,798.00
3550	FEDERAL	VOC ED-CARL PERKINS TITLE II	\$ 261,847.00
4035	FEDERAL	TITLE II NO CHILD LEFT BEHIND	\$ 850,000.00
4124	FEDERAL	21ST CENTURY CCLC	\$ 672,850.00
4127	FEDERAL	TITLE IV, PART A PCA 15396	\$ 456,012.00
4201	FEDERAL	TITLE III - IMMIGRANT ED PROG	\$ 170,000.00
4203	FEDERAL	TITLE III ENGLISH LEARNERS	\$ 900,000.00
5630	FEDERAL	HOMELESS MCKINNEY	\$ 75,000.00
5640	FEDERAL	MEDI-CAL BILLING OPTION - E	\$ 850,000.00
TOTAL FEDERAL 2020-2021 REVENUE			\$ 19,408,510.00

A	B	C	D
RESC	TYPE	RESOURCE DESCRIPTION	2020-2021 REVENUE
STATE GRANTS			
6010	STATE	HEALTHY START-ASLSNPP	\$ 3,629,307.00
6011	STATE	COHORT 5 - ASES	\$ 258,000.00
6300	STATE	LOTTERY-INSTR MATERIALS - E	\$ 1,432,433.00
6385	STATE	CPA - CALIF PARTNRSHP ACADEMY	\$ 648,000.00
6387	STATE	CTE INCENTIVE GRANT	\$ 1,093,981.00
6388	STATE	K-12 STRONG WORKFORCE PROGRAM	\$ 540,000.00
6500	STATE	SPECIAL ED - E	\$ 79,778,243.00
6512	STATE	SP ED MENTAL HEALTH SERVICES	\$ 1,818,899.00
6515	STATE	SP ED INFANT DISCRETIONARY	\$ 14,535.00
6520	STATE	WORKABILITY	\$ 265,835.00
7220	STATE	PARTNERSHIP ACADEMY	\$ 288,000.00
8150	STATE	ONGOING & MAJOR MAINT ACCOUNT	\$ 11,024,860.00
STATE GRANTS			\$ 100,792,093.00
LOCAL GRANTS			
9135	LOCAL	SCHOOL BASED MEDI-CAL CLINIC	\$ 631,910.00
9190	LOCAL	PARCEL TAX	\$ 9,830,422.00
9200	LOCAL	MRAD	\$ 5,591,571.00
9550	LOCAL	HEWLETT FOUNDATION, WILL&FLORA	\$ 600,000.00
9590	LOCAL	WEST CO. SAFE TRANS - MSR J	\$ 63,250.00
9670	LOCAL	SITE SUPPLEMNTL/CONCENTRATION	\$ 4,315,977.00
TOTAL LOCAL 2020-2021 REVENUE			\$ 21,033,130.00
GRAND TOTAL 2020-2021 REVENUE			\$ 141,233,733.00

Section 2

SUMMARY OF ALL FUNDS

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2019-2020 ESTIMATED ACTUALS REPORT - DISTRICT SUMMARY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 2

	GENERAL FUND			SPECIAL	CAPITAL	OTHER	DISTRICT
	UNRESTRICTED	RESTRICTED	TOTAL	REVENUE FUNDS Schedule 4	PROJECT FUNDS Schedule 6	FUNDS Schedule 8	
REVENUES							
LCFF Sources	287,946,537	-	\$ 287,946,537	\$ -	\$ -	\$ -	\$ 287,946,537
Federal Revenues	-	25,578,982	25,578,982	16,263,115	-	2,972,978	44,815,075
Other State Revenues	9,610,122	28,781,197	38,391,319	7,682,932	-	296,307	46,370,558
Other Local Revenues	18,108,196	17,982,455	36,090,651	1,926,306	4,730,038	88,789,995	131,536,990
Total Revenues	315,664,855	72,342,634	388,007,489	25,872,353	4,730,038	92,059,280	510,669,160
EXPENDITURES							
Certificated Salaries	113,562,244	42,498,432	156,060,676	2,941,796	-	-	159,002,472
Classified Salaries	32,677,426	28,870,035	61,547,461	8,440,594	789,490	134,170	70,911,715
Employee Benefits	62,977,255	32,045,478	95,022,733	5,546,938	393,890	68,505	101,032,066
Book and Supplies	3,932,720	12,509,672	16,442,392	8,794,005	1,197,160	1,430	26,434,987
Services and Other Operating Expenditures	25,879,321	38,061,309	63,940,630	1,040,774	4,699,744	18,645,343	88,326,491
Capital Outlay	192,343	2,676,402	2,868,745	108,302	78,111,843	-	81,088,890
Other Outgo	1,669,968	1,889,593	3,559,561	-	-	76,838,832	80,398,393
Direct/Indirect Support Costs	(3,112,052)	1,748,351	(1,363,701)	1,363,701	-	-	-
Total Expenditures	237,779,225	160,299,272	398,078,497	28,236,110	85,192,127	95,688,280	607,195,014
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS							
	77,885,630	(87,956,638)	(10,071,008)	(2,363,757)	(80,462,089)	(3,629,000)	(96,525,854)
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	19,800,000	-	19,800,000	800,379	2	-	20,600,381
Interfund Transfers Out	(800,379)	-	(800,379)	(19,800,000)	(2)	-	(20,600,381)
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	52,452,035	52,452,035
Contributions To Restricted Programs	(78,518,771)	78,518,771	-	-	-	-	-
Total Other Financing Sources and Uses	(59,519,150)	78,518,771	18,999,621	(18,999,621)	-	(52,452,035)	(52,452,035)
NET CHANGE IN FUND BALANCE							
	18,366,480	(9,437,867)	8,928,613	(21,363,378)	(80,462,089)	(56,081,035)	(148,977,889)
BEGINNING FUND BALANCE JULY 1, 2019							
Other Restatements (Audit Adjustment)	3,432,899	16,422,011	19,854,909	36,946,483	106,139,385	169,372,030	332,312,807
	5,492,557	-	5,492,557	-	-	(2,021,384)	3,471,173
ADJUSTED BEGINNING FUND BALANCE							
	8,925,455	16,422,011	25,347,466	36,946,483	106,139,385	167,350,646	335,783,979
ENDING FUND BALANCE JUNE 30, 2020							
	\$ 27,291,935	\$ 6,984,144	\$ 34,276,079	\$ 15,583,105	\$ 25,677,296	\$ 111,269,611	\$ 186,806,090

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2019-2020 ESTIMATED ACTUALS REPORT - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	\$ -
Federal Revenues	307,535	200,000	15,755,580	-	-	16,263,115
Other State Revenues	2,632,774	4,075,654	974,504	-	-	7,682,932
Other Local Revenues	399,365	9,261	1,034,165	-	483,515	1,926,306
Total Revenues	<u>3,339,674</u>	<u>4,284,915</u>	<u>17,764,249</u>	<u>-</u>	<u>483,515</u>	<u>25,872,353</u>
EXPENDITURES						
Certificated Salaries	1,627,138	1,314,658	-	-	-	2,941,796
Classified Salaries	739,745	1,219,637	6,481,212	-	-	8,440,594
Employee Benefits	749,531	1,213,611	3,583,796	-	-	5,546,938
Book and Supplies	349,987	275,245	8,168,773	-	-	8,794,005
Services and Other Operating Expenditures	328,749	82,247	629,778	-	-	1,040,774
Capital Outlay	50,577	-	57,725	-	-	108,302
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	164,354	233,533	965,814	-	-	1,363,701
Total Expenditures	<u>4,010,081</u>	<u>4,338,931</u>	<u>19,887,098</u>	<u>-</u>	<u>-</u>	<u>28,236,110</u>
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	<u>(670,407)</u>	<u>(54,016)</u>	<u>(2,122,849)</u>	<u>-</u>	<u>483,515</u>	<u>(2,363,757)</u>
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	800,379	-	-	800,379
Interfund Transfers Out	-	-	-	-	(19,800,000)	(19,800,000)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>800,379</u>	<u>-</u>	<u>(19,800,000)</u>	<u>(18,999,621)</u>
NET CHANGE IN FUND BALANCE						
	<u>(670,407)</u>	<u>(54,016)</u>	<u>(1,322,470)</u>	<u>-</u>	<u>(19,316,485)</u>	<u>(21,363,378)</u>
BEGINNING FUND BALANCE JULY 1, 2019						
	1,531,941	54,228	1,322,471	-	34,037,843	36,946,483
Other Restatements	-	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE						
	<u>1,531,941</u>	<u>54,228</u>	<u>1,322,471</u>	<u>-</u>	<u>34,037,843</u>	<u>36,946,483</u>
ENDING FUND BALANCE JUNE 30, 2020						
	<u>\$ 861,534</u>	<u>\$ 212</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 14,721,358</u>	<u>\$ 15,583,105</u>

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2019-2020 ESTIMATE ACTUALS REPORT - CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 6

CAPITAL PROJECTS FUNDS

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
LCFF Sources	-	-	-	-	\$ -
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Other Local Revenues	1,219,863	1,150,302	2	2,359,871	4,730,038
Total Revenues	1,219,863	1,150,302	2	2,359,871	4,730,038
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	753,677	-	-	35,813	789,490
Employee Benefits	377,940	-	-	15,950	393,890
Book and Supplies	620,864	372,095	-	204,201	1,197,160
Services and Other Operating Expenditures	3,472,217	324,739	-	902,788	4,699,744
Capital Outlay	72,118,231	4,309,507	-	1,684,105	78,111,843
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	77,342,929	5,006,341	-	2,842,857	85,192,127
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS					
	(76,123,066)	(3,856,039)	2	(482,986)	(80,462,089)
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	2	-	-	-	2
Interfund Transfers Out	-	-	(2)	-	(2)
Other Sources	-	-	-	-	-
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	2	-	(2)	-	-
NET CHANGE IN FUND BALANCE					
	(76,123,064)	(3,856,039)	-	(482,986)	(80,462,089)
BEGINNING FUND BALANCE JULY 1, 2019					
Other Restatements	-	-	-	-	-
ADJUSTED BEGINNING FUND BALANCE	84,016,219	12,416,498	-	9,706,668	106,139,385
ENDING FUND BALANCE JUNE 30, 2020					
	\$ 7,893,155	\$ 8,560,459	\$ -	\$ 9,223,682	\$ 25,677,296

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2019-2020 ESTIMATED ACTUALS REPORT - OTHER FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Schedule 8

OTHER FUNDS

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
LCFF Sources	-	-	-	-	-	\$ -
Federal Revenues	2,972,978	-	-	-	-	2,972,978
Other State Revenues	296,307	-	-	-	-	296,307
Other Local Revenues	82,638,803	10,372	-	2,965,141	3,175,679	88,789,995
Total Revenues	<u>85,908,088</u>	<u>10,372</u>	<u>-</u>	<u>2,965,141</u>	<u>3,175,679</u>	<u>92,059,280</u>
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	134,170	-	134,170
Employee Benefits	-	-	-	68,505	-	68,505
Book and Supplies	-	-	-	1,430	-	1,430
Services and Other Operating Expenditures	-	-	-	3,040,357	15,604,986	18,645,343
Capital Outlay	-	-	-	-	-	-
Other Outgo	76,838,832	-	-	-	-	76,838,832
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	<u>76,838,832</u>	<u>-</u>	<u>-</u>	<u>3,244,462</u>	<u>15,604,986</u>	<u>95,688,280</u>
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	<u>9,069,256</u>	<u>10,372</u>	<u>-</u>	<u>(279,321)</u>	<u>(12,429,307)</u>	<u>(3,629,000)</u>
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	52,452,035	-	-	-	-	52,452,035
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>(52,452,035)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(52,452,035)</u>
NET CHANGE IN FUND BALANCE	<u>(43,382,779)</u>	<u>10,372</u>	<u>-</u>	<u>(279,321)</u>	<u>(12,429,307)</u>	<u>(56,081,035)</u>
BEGINNING FUND BALANCE JULY 1, 2019	135,314,010	940,002	-	940,460	32,177,558	169,372,030
Other Restatements (Audit Adjustment)	(1,954,075)	-	-	-	(67,309)	(2,021,384)
ADJUSTED BEGINNING FUND BALANCE	<u>133,359,935</u>	<u>940,002</u>	<u>-</u>	<u>940,460</u>	<u>32,110,249</u>	<u>167,350,646</u>
ENDING FUND BALANCE JUNE 30, 2020	<u>\$ 89,977,156</u>	<u>\$ 950,374</u>	<u>\$ -</u>	<u>\$ 661,139</u>	<u>\$ 19,680,942</u>	<u>\$ 111,269,611</u>

Section 3

2020-2021 BUDGET STATE FORMS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	287,946,537.00	0.00	287,946,537.00	262,312,453.00	0.00	262,312,453.00	-8.9%
2) Federal Revenue		8100-8299	0.00	25,578,982.00	25,578,982.00	13,950,837.00	19,455,673.00	33,406,510.00	30.6%
3) Other State Revenue		8300-8599	9,610,122.00	28,781,197.00	38,391,319.00	5,152,185.00	27,748,467.00	32,900,652.00	-14.3%
4) Other Local Revenue		8600-8799	18,108,196.00	17,982,455.00	36,090,651.00	18,482,519.00	16,053,903.00	34,536,422.00	-4.3%
5) TOTAL, REVENUES			315,664,855.00	72,342,634.00	388,007,489.00	299,897,994.00	63,258,043.00	363,156,037.00	-6.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	113,562,244.00	42,498,432.00	156,060,676.00	114,590,000.00	36,532,698.00	151,122,698.00	-3.2%
2) Classified Salaries		2000-2999	32,677,426.00	28,870,035.00	61,547,461.00	35,204,495.00	27,738,691.00	62,943,186.00	2.3%
3) Employee Benefits		3000-3999	62,977,255.00	32,045,478.00	95,022,733.00	64,188,368.00	30,715,000.00	94,903,368.00	-0.1%
4) Books and Supplies		4000-4999	3,932,720.00	12,509,672.00	16,442,392.00	3,463,106.00	11,815,451.00	15,278,557.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	25,879,321.00	38,061,309.00	63,940,630.00	22,796,258.00	27,799,687.00	50,595,945.00	-20.9%
6) Capital Outlay		6000-6999	192,343.00	2,676,402.00	2,868,745.00	46,712.00	1,070,000.00	1,116,712.00	-61.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,669,968.00	1,889,593.00	3,559,561.00	1,377,875.00	1,317,248.00	2,695,123.00	-24.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,112,052.00)	1,748,351.00	(1,363,701.00)	(2,511,958.00)	1,062,474.00	(1,449,484.00)	6.3%
9) TOTAL, EXPENDITURES			237,779,225.00	160,299,272.00	398,078,497.00	239,154,856.00	138,051,249.00	377,206,105.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,885,630.00	(87,956,638.00)	(10,071,008.00)	60,743,138.00	(74,793,206.00)	(14,050,068.00)	39.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	19,800,000.00	0.00	19,800,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	800,379.00	0.00	800,379.00	1,900,000.00	0.00	1,900,000.00	137.4%
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	(78,518,771.00)	78,518,771.00	0.00	(76,429,904.00)	76,429,904.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,519,150.00)	78,518,771.00	18,999,621.00	(78,329,904.00)	76,429,904.00	(1,900,000.00)	-110.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,366,480.00	(9,437,867.00)	8,928,613.00	(17,586,766.00)	1,636,698.00	(15,950,068.00)	-278.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	3,432,898.59	16,422,010.68	19,854,909.27	27,291,935.09	6,984,143.68	34,276,078.77	72.6%
b) Audit Adjustments									
		9793	5,492,556.50	0.00	5,492,556.50	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)									
			8,925,455.09	16,422,010.68	25,347,465.77	27,291,935.09	6,984,143.68	34,276,078.77	35.2%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			8,925,455.09	16,422,010.68	25,347,465.77	27,291,935.09	6,984,143.68	34,276,078.77	35.2%
2) Ending Balance, June 30 (E + F1e)									
			27,291,935.09	6,984,143.68	34,276,078.77	9,705,169.09	8,620,841.68	18,326,010.77	-46.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	6,984,143.77	6,984,143.77	0.00	8,620,841.77	8,620,841.77	23.4%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount									
		9790	27,291,935.09	(0.09)	27,291,935.00	9,705,169.09	(0.09)	9,705,169.00	-64.4%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
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			0.00	0.00	0.00				
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									

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)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	149,961,133.00	0.00	149,961,133.00	139,213,654.00	0.00	139,213,654.00	-7.2%
Education Protection Account State Aid - Current Year		8012	45,912,146.00	0.00	45,912,146.00	34,078,168.00	0.00	34,078,168.00	-25.8%
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	592,328.00	0.00	592,328.00	592,328.00	0.00	592,328.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,885.00	0.00	3,885.00	3,885.00	0.00	3,885.00	0.0%
County & District Taxes Secured Roll Taxes		8041	74,653,326.00	0.00	74,653,326.00	74,414,924.00	0.00	74,414,924.00	-0.3%
Unsecured Roll Taxes		8042	2,688,789.00	0.00	2,688,789.00	2,688,789.00	0.00	2,688,789.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,888,463.00	0.00	3,888,463.00	3,888,463.00	0.00	3,888,463.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	13,241,491.00	0.00	13,241,491.00	13,241,491.00	0.00	13,241,491.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,888,929.00	0.00	14,888,929.00	14,888,929.00	0.00	14,888,929.00	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			305,830,490.00	0.00	305,830,490.00	283,010,631.00	0.00	283,010,631.00	-7.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(17,883,953.00)	0.00	(17,883,953.00)	(20,698,178.00)	0.00	(20,698,178.00)	15.7%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			287,946,537.00	0.00	287,946,537.00	262,312,453.00	0.00	262,312,453.00	-8.9%
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	6,399,727.00	6,399,727.00	0.00	6,399,727.00	6,399,727.00	0.0%
Special Education Discretionary Grants		8182	0.00	752,007.00	752,007.00	0.00	752,007.00	752,007.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	42,000.00	42,000.00	0.00	0.00	0.00	-100.0%
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		9,221,141.00	9,221,141.00		6,207,935.00	6,207,935.00	-32.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,050,330.00	1,050,330.00		850,000.00	850,000.00	-19.1%
Title III, Part A, Immigrant Student Program	4201	8290		391,617.00	391,617.00		170,000.00	170,000.00	-56.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,732,829.00	1,732,829.00		900,000.00	900,000.00	-48.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		5,004,528.00	5,004,528.00		2,809,359.00	2,809,359.00	-43.9%
Career and Technical Education	3500-3599	8290		261,847.00	261,847.00		261,847.00	261,847.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	722,956.00	722,956.00	13,950,837.00	1,104,798.00	15,055,635.00	1982.5%
TOTAL, FEDERAL REVENUE			0.00	25,578,982.00	25,578,982.00	13,950,837.00	19,455,673.00	33,406,510.00	30.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		16,073,528.00	16,073,528.00		17,759,477.00	17,759,477.00	10.5%
Prior Years	6500	8319		44,573.00	44,573.00		0.00	0.00	-100.0%
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	1,076,114.00	0.00	1,076,114.00	1,093,625.00	0.00	1,093,625.00	1.6%
Lottery - Unrestricted and Instructional Materials		8560	4,083,085.00	1,441,089.00	5,524,174.00	4,058,560.00	1,432,433.00	5,490,993.00	-0.6%
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		4,304,170.00	4,304,170.00		3,887,307.00	3,887,307.00	-9.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		895,605.00	895,605.00		1,093,981.00	1,093,981.00	22.1%
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	4,450,923.00	6,022,232.00	10,473,155.00	0.00	3,575,269.00	3,575,269.00	-65.9%
TOTAL, OTHER STATE REVENUE			9,610,122.00	28,781,197.00	38,391,319.00	5,152,185.00	27,748,467.00	32,900,652.00	-14.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	9,777,072.00	9,777,072.00	0.00	9,830,422.00	9,830,422.00	0.5%
Other		8622	0.00	5,587,004.00	5,587,004.00	0.00	5,591,571.00	5,591,571.00	0.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	716,406.00	53,923.00	770,329.00	282,519.00	0.00	282,519.00	-63.3%
Interest		8660	600,000.00	0.00	600,000.00	200,000.00	0.00	200,000.00	-66.7%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	12,480.00	12,480.00	0.00	0.00	0.00	-100.0%
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	16,791,790.00	2,551,976.00	19,343,766.00	18,000,000.00	631,910.00	18,631,910.00	-3.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,108,196.00	17,982,455.00	36,090,651.00	18,482,519.00	16,053,903.00	34,536,422.00	-4.3%
TOTAL, REVENUES			315,664,855.00	72,342,634.00	388,007,489.00	299,897,994.00	63,258,043.00	363,156,037.00	-6.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	92,689,534.00	29,010,173.00	121,699,707.00	97,042,489.00	25,013,598.00	122,056,087.00	0.3%
Certificated Pupil Support Salaries		1200	4,926,412.00	6,110,074.00	11,036,486.00	4,119,019.00	6,200,316.00	10,319,335.00	-6.5%
Certificated Supervisors' and Administrators' Salaries		1300	13,228,635.00	3,046,158.00	16,274,793.00	11,644,283.00	2,496,528.00	14,140,811.00	-13.1%
Other Certificated Salaries		1900	2,717,663.00	4,332,027.00	7,049,690.00	1,784,209.00	2,822,256.00	4,606,465.00	-34.7%
TOTAL, CERTIFICATED SALARIES			113,562,244.00	42,498,432.00	156,060,676.00	114,590,000.00	36,532,698.00	151,122,698.00	-3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	804,220.00	15,586,311.00	16,390,531.00	2,565,177.00	15,557,649.00	18,122,826.00	10.6%
Classified Support Salaries		2200	12,946,824.00	7,636,351.00	20,583,175.00	12,522,683.00	7,102,139.00	19,624,822.00	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	3,424,555.00	718,605.00	4,143,160.00	5,201,381.00	1,110,790.00	6,312,171.00	52.4%
Clerical, Technical and Office Salaries		2400	12,617,655.00	2,775,303.00	15,392,958.00	12,424,226.00	2,472,465.00	14,896,691.00	-3.2%
Other Classified Salaries		2900	2,884,172.00	2,153,465.00	5,037,637.00	2,491,028.00	1,495,648.00	3,986,676.00	-20.9%
TOTAL, CLASSIFIED SALARIES			32,677,426.00	28,870,035.00	61,547,461.00	35,204,495.00	27,738,691.00	62,943,186.00	2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	19,165,611.00	6,342,039.00	25,507,650.00	18,464,703.00	5,934,950.00	24,399,653.00	-4.3%
PERS		3201-3202	6,971,150.00	5,385,696.00	12,356,846.00	5,670,382.00	7,346,108.00	13,016,490.00	5.3%
OASDI/Medicare/Alternative		3301-3302	4,204,773.00	2,662,617.00	6,867,390.00	2,678,855.00	1,119,306.00	3,798,161.00	-44.7%
Health and Welfare Benefits		3401-3402	16,845,808.00	9,716,256.00	26,562,064.00	19,955,048.00	8,581,791.00	28,536,839.00	7.4%
Unemployment Insurance		3501-3502	76,186.00	35,144.00	111,330.00	76,389.00	34,224.00	110,613.00	-0.6%
Workers' Compensation		3601-3602	5,076,189.00	2,207,792.00	7,283,981.00	5,174,527.00	2,109,454.00	7,283,981.00	0.0%
OPEB, Allocated		3701-3702	10,127,351.00	5,404,723.00	15,532,074.00	11,769,570.00	5,082,656.00	16,852,226.00	8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	510,187.00	291,211.00	801,398.00	398,894.00	506,511.00	905,405.00	13.0%
TOTAL, EMPLOYEE BENEFITS			62,977,255.00	32,045,478.00	95,022,733.00	64,188,368.00	30,715,000.00	94,903,368.00	-0.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	2,750,902.00	2,750,902.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	195,779.00	308,248.00	504,027.00	346,769.00	57,000.00	403,769.00	-19.9%
Materials and Supplies		4300	3,212,779.00	8,845,837.00	12,058,616.00	2,492,489.00	11,668,451.00	14,160,940.00	17.4%

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)	
Noncapitalized Equipment		4400	524,162.00	604,685.00	1,128,847.00	623,848.00	90,000.00	713,848.00	-36.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,932,720.00	12,509,672.00	16,442,392.00	3,463,106.00	11,815,451.00	15,278,557.00	-7.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,492,091.00	5,363,420.00	7,855,511.00	0.00	3,611,540.00	3,611,540.00	-54.0%
Travel and Conferences		5200	341,956.00	1,084,633.00	1,426,589.00	236,679.00	517,384.00	754,063.00	-47.1%
Dues and Memberships		5300	78,907.00	127,308.00	206,215.00	72,745.00	68,423.00	141,168.00	-31.5%
Insurance		5400 - 5450	2,350,000.00	0.00	2,350,000.00	0.00	0.00	0.00	-100.0%
Operations and Housekeeping Services		5500	6,511,847.00	0.00	6,511,847.00	6,510,872.00	0.00	6,510,872.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,230,399.00	4,636,163.00	5,866,562.00	825,701.00	3,295,793.00	4,121,494.00	-29.7%
Transfers of Direct Costs		5710	(3,600,000.00)	3,600,000.00	0.00	(3,600,000.00)	3,600,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	66,881.00	31,769.00	98,650.00	29,500.00	0.00	29,500.00	-70.1%
Professional/Consulting Services and Operating Expenditures		5800	14,869,705.00	23,202,781.00	38,072,486.00	17,671,252.00	16,700,547.00	34,371,799.00	-9.7%
Communications		5900	1,537,535.00	15,235.00	1,552,770.00	1,049,509.00	6,000.00	1,055,509.00	-32.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,879,321.00	38,061,309.00	63,940,630.00	22,796,258.00	27,799,687.00	50,595,945.00	-20.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,438,000.00	1,438,000.00	0.00	1,000,000.00	1,000,000.00	-30.5%
Buildings and Improvements of Buildings		6200	0.00	918,759.00	918,759.00	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	192,343.00	319,643.00	511,986.00	46,712.00	70,000.00	116,712.00	-77.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			192,343.00	2,676,402.00	2,868,745.00	46,712.00	1,070,000.00	1,116,712.00	-61.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	65,000.00	0.00	65,000.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	1,889,593.00	1,889,593.00	0.00	1,317,248.00	1,317,248.00	-30.3%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	589,968.00	0.00	589,968.00	352,875.00	0.00	352,875.00	-40.2%
Other Debt Service - Principal		7439	1,015,000.00	0.00	1,015,000.00	1,025,000.00	0.00	1,025,000.00	1.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,669,968.00	1,889,593.00	3,559,561.00	1,377,875.00	1,317,248.00	2,695,123.00	-24.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,748,351.00)	1,748,351.00	0.00	(1,062,474.00)	1,062,474.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,363,701.00)	0.00	(1,363,701.00)	(1,449,484.00)	0.00	(1,449,484.00)	6.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,112,052.00)	1,748,351.00	(1,363,701.00)	(2,511,958.00)	1,062,474.00	(1,449,484.00)	6.3%
TOTAL, EXPENDITURES			237,779,225.00	160,299,272.00	398,078,497.00	239,154,856.00	138,051,249.00	377,206,105.00	-5.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	19,800,000.00	0.00	19,800,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,800,000.00	0.00	19,800,000.00	0.00	0.00	0.00	-100.0%
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	800,379.00	0.00	800,379.00	1,900,000.00	0.00	1,900,000.00	137.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			800,379.00	0.00	800,379.00	1,900,000.00	0.00	1,900,000.00	137.4%
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	(78,518,771.00)	78,518,771.00	0.00	(76,429,904.00)	76,429,904.00	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			(78,518,771.00)	78,518,771.00	0.00	(76,429,904.00)	76,429,904.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(59,519,150.00)	78,518,771.00	18,999,621.00	(78,329,904.00)	76,429,904.00	(1,900,000.00)	-110.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	287,946,537.00	0.00	287,946,537.00	262,312,453.00	0.00	262,312,453.00	-8.9%
2) Federal Revenue		8100-8299	0.00	25,578,982.00	25,578,982.00	13,950,837.00	19,455,673.00	33,406,510.00	30.6%
3) Other State Revenue		8300-8599	9,610,122.00	28,781,197.00	38,391,319.00	5,152,185.00	27,748,467.00	32,900,652.00	-14.3%
4) Other Local Revenue		8600-8799	18,108,196.00	17,982,455.00	36,090,651.00	18,482,519.00	16,053,903.00	34,536,422.00	-4.3%
5) TOTAL, REVENUES			315,664,855.00	72,342,634.00	388,007,489.00	299,897,994.00	63,258,043.00	363,156,037.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		130,809,205.00	86,078,306.00	216,887,511.00	140,534,971.00	77,313,382.00	217,848,353.00	0.4%
2) Instruction - Related Services	2000-2999		35,571,304.00	21,745,748.00	57,317,052.00	29,857,470.00	14,547,059.00	44,404,529.00	-22.5%
3) Pupil Services	3000-3999		21,888,943.00	21,101,585.00	42,990,528.00	18,484,938.00	20,919,583.00	39,404,521.00	-8.3%
4) Ancillary Services	4000-4999		978,168.00	7,384,559.00	8,362,727.00	1,077,730.00	6,100,400.00	7,178,130.00	-14.2%
5) Community Services	5000-5999		297,002.00	265,204.00	562,206.00	267,076.00	0.00	267,076.00	-52.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		22,859,111.00	2,516,036.00	25,375,147.00	24,074,544.00	1,187,617.00	25,262,161.00	-0.4%
8) Plant Services	8000-8999		23,705,524.00	19,318,241.00	43,023,765.00	23,480,252.00	16,665,960.00	40,146,212.00	-6.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,669,968.00	1,889,593.00	3,559,561.00	1,377,875.00	1,317,248.00	2,695,123.00	-24.3%
10) TOTAL, EXPENDITURES			237,779,225.00	160,299,272.00	398,078,497.00	239,154,856.00	138,051,249.00	377,206,105.00	-5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			77,885,630.00	(87,956,638.00)	(10,071,008.00)	60,743,138.00	(74,793,206.00)	(14,050,068.00)	39.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	19,800,000.00	0.00	19,800,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	800,379.00	0.00	800,379.00	1,900,000.00	0.00	1,900,000.00	137.4%
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	(78,518,771.00)	78,518,771.00	0.00	(76,429,904.00)	76,429,904.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,519,150.00)	78,518,771.00	18,999,621.00	(78,329,904.00)	76,429,904.00	(1,900,000.00)	-110.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,366,480.00	(9,437,867.00)	8,928,613.00	(17,586,766.00)	1,636,698.00	(15,950,068.00)	-278.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,432,898.59	16,422,010.68	19,854,909.27	27,291,935.09	6,984,143.68	34,276,078.77	72.6%
b) Audit Adjustments		9793	5,492,556.50	0.00	5,492,556.50	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,925,455.09	16,422,010.68	25,347,465.77	27,291,935.09	6,984,143.68	34,276,078.77	35.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,925,455.09	16,422,010.68	25,347,465.77	27,291,935.09	6,984,143.68	34,276,078.77	35.2%
2) Ending Balance, June 30 (E + F1e)			27,291,935.09	6,984,143.68	34,276,078.77	9,705,169.09	8,620,841.68	18,326,010.77	-46.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,984,143.77	6,984,143.77	0.00	8,620,841.77	8,620,841.77	23.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	27,291,935.09	(0.09)	27,291,935.00	9,705,169.09	(0.09)	9,705,169.00	-64.4%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.00	940,841.00
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	48,925.00
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Pr	0.00	120,307.00
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	0.00	36,902.00
5640	Medi-Cal Billing Option	1,022,640.19	1,022,640.19
6230	California Clean Energy Jobs Act	0.80	0.80
6300	Lottery: Instructional Materials	2,388,293.62	3,820,726.62
6500	Special Education	47,150.00	47,150.00
6512	Special Ed: Mental Health Services	1,186,565.00	631,838.00
7085	Learning Communities for School Success Program	0.89	0.89
7220	Partnership Academies Program	0.06	0.06
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	1,504,337.31	1,504,337.31
9010	Other Restricted Local	835,155.90	447,172.90
Total, Restricted Balance		6,984,143.77	8,620,841.77

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	307,535.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,632,774.00	2,419,016.00	-8.1%
4) Other Local Revenue		8600-8799	399,365.00	193,500.00	-51.5%
5) TOTAL, REVENUES			3,339,674.00	2,612,516.00	-21.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,627,138.00	1,097,750.00	-32.5%
2) Classified Salaries		2000-2999	739,745.00	720,171.00	-2.6%
3) Employee Benefits		3000-3999	749,531.00	718,131.00	-4.2%
4) Books and Supplies		4000-4999	349,987.00	151,730.00	-56.6%
5) Services and Other Operating Expenditures		5000-5999	328,749.00	307,155.00	-6.6%
6) Capital Outlay		6000-6999	50,577.00	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	164,354.00	124,405.00	-24.3%
9) TOTAL, EXPENDITURES			4,010,081.00	3,119,342.00	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(670,407.00)	(506,826.00)	-24.4%
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)			(670,407.00)	(506,826.00)	-24.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,531,940.95	861,533.95	-43.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,531,940.95	861,533.95	-43.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,531,940.95	861,533.95	-43.8%
2) Ending Balance, June 30 (E + F1e)			861,533.95	354,707.95	-58.8%
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			35,799.63	65,432.63	82.8%
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	825,734.32	289,275.32	-65.0%

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			
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
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	307,535.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			307,535.00	0.00	-100.0%
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	2,625,807.00	2,419,016.00	-7.9%
All Other State Revenue	All Other	8590	6,967.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,632,774.00	2,419,016.00	-8.1%

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	13,692.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	167,445.00	193,500.00	15.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	218,228.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			399,365.00	193,500.00	-51.5%
TOTAL, REVENUES			3,339,674.00	2,612,516.00	-21.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,202,931.00	833,051.00	-30.7%
Certificated Pupil Support Salaries		1200	93,068.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	277,925.00	242,624.00	-12.7%
Other Certificated Salaries		1900	53,214.00	22,075.00	-58.5%
TOTAL, CERTIFICATED SALARIES			1,627,138.00	1,097,750.00	-32.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	36,791.00	21,450.00	-41.7%
Classified Support Salaries		2200	116,378.00	102,672.00	-11.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	30,441.00	New
Clerical, Technical and Office Salaries		2400	477,228.00	416,065.00	-12.8%
Other Classified Salaries		2900	109,348.00	149,543.00	36.8%
TOTAL, CLASSIFIED SALARIES			739,745.00	720,171.00	-2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	193,560.00	197,301.00	1.9%
PERS		3201-3202	116,824.00	186,452.00	59.6%
OASDI/Medicare/Alternative		3301-3302	81,753.00	38,978.00	-52.3%
Health and Welfare Benefits		3401-3402	171,610.00	145,668.00	-15.1%
Unemployment Insurance		3501-3502	4,335.00	921.00	-78.8%
Workers' Compensation		3601-3602	82,944.00	60,111.00	-27.5%
OPEB, Allocated		3701-3702	88,069.00	80,300.00	-8.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,436.00	8,400.00	-19.5%
TOTAL, EMPLOYEE BENEFITS			749,531.00	718,131.00	-4.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,350.00	0.00	-100.0%
Materials and Supplies		4300	304,959.00	151,730.00	-50.2%
Noncapitalized Equipment		4400	43,678.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			349,987.00	151,730.00	-56.6%

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	38,802.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	20,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	44,000.00	162,950.00	270.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,526.00	0.00	-100.0%
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	168,221.00	118,705.00	-29.4%
Communications		5900	29,200.00	25,500.00	-12.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			328,749.00	307,155.00	-6.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	45,354.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,223.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,577.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal					
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	164,354.00	124,405.00	-24.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			164,354.00	124,405.00	-24.3%
TOTAL, EXPENDITURES			4,010,081.00	3,119,342.00	-22.2%

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%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	307,535.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,632,774.00	2,419,016.00	-8.1%
4) Other Local Revenue		8600-8799	399,365.00	193,500.00	-51.5%
5) TOTAL, REVENUES			3,339,674.00	2,612,516.00	-21.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,922,651.00	1,076,660.00	-44.0%
2) Instruction - Related Services	2000-2999		1,531,870.00	1,580,112.00	3.1%
3) Pupil Services	3000-3999		93,068.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		164,354.00	124,405.00	-24.3%
8) Plant Services	8000-8999		298,138.00	338,165.00	13.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,010,081.00	3,119,342.00	-22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(670,407.00)	(506,826.00)	-24.4%
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	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(670,407.00)	(506,826.00)	-24.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,531,940.95	861,533.95	-43.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,531,940.95	861,533.95	-43.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,531,940.95	861,533.95	-43.8%
2) Ending Balance, June 30 (E + F1e)			861,533.95	354,707.95	-58.8%
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			35,799.63	65,432.63	82.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	825,734.32	289,275.32	-65.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6371	CalWORKs for ROCP or Adult Education	19,916.00	19,916.00
6391	Adult Education Program	0.47	29,633.47
9010	Other Restricted Local	15,883.16	15,883.16
Total, Restricted Balance		<u>35,799.63</u>	<u>65,432.63</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,075,654.00	4,012,377.00	-1.6%
4) Other Local Revenue		8600-8799	9,261.00	0.00	-100.0%
5) TOTAL, REVENUES			4,284,915.00	4,012,377.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,314,658.00	1,277,357.00	-2.8%
2) Classified Salaries		2000-2999	1,219,637.00	1,152,741.00	-5.5%
3) Employee Benefits		3000-3999	1,213,611.00	1,083,837.00	-10.7%
4) Books and Supplies		4000-4999	275,245.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	82,247.00	0.00	-100.0%
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	233,533.00	498,442.00	113.4%
9) TOTAL, EXPENDITURES			4,338,931.00	4,012,377.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,016.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,016.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,227.76	211.76	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,227.76	211.76	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,227.76	211.76	-99.6%
2) Ending Balance, June 30 (E + F1e)			211.76	211.76	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			211.36	211.36	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	0.40	0.40	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			
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					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	200,000.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			200,000.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,012,377.00	4,012,377.00	0.0%
All Other State Revenue	All Other	8590	63,277.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,075,654.00	4,012,377.00	-1.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	8,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,261.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,261.00	0.00	-100.0%
TOTAL, REVENUES			4,284,915.00	4,012,377.00	-6.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,220,180.00	1,139,689.00	-6.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,478.00	137,668.00	45.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,314,658.00	1,277,357.00	-2.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	932,492.00	945,739.00	1.4%
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	169,799.00	161,515.00	-4.9%
Other Classified Salaries		2900	117,346.00	45,487.00	-61.2%
TOTAL, CLASSIFIED SALARIES			1,219,637.00	1,152,741.00	-5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	225,680.00	202,183.00	-10.4%
PERS		3201-3202	233,763.00	240,059.00	2.7%
OASDI/Medicare/Alternative		3301-3302	111,638.00	34,992.00	-68.7%
Health and Welfare Benefits		3401-3402	353,448.00	337,248.00	-4.6%
Unemployment Insurance		3501-3502	1,303.00	1,229.00	-5.7%
Workers' Compensation		3601-3602	84,407.00	78,726.00	-6.7%
OPEB, Allocated		3701-3702	187,334.00	182,500.00	-2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,038.00	6,900.00	-57.0%
TOTAL, EMPLOYEE BENEFITS			1,213,611.00	1,083,837.00	-10.7%
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	275,245.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			275,245.00	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	25,218.00	0.00	-100.0%
Dues and Memberships		5300	1,000.00	0.00	-100.0%
Insurance		5400-5450	22,500.00	0.00	-100.0%
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	10,526.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	22,503.00	0.00	-100.0%
Communications		5900	500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			82,247.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	233,533.00	498,442.00	113.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			233,533.00	498,442.00	113.4%
TOTAL, EXPENDITURES			4,338,931.00	4,012,377.00	-7.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	4,075,654.00	4,012,377.00	-1.6%
4) Other Local Revenue		8600-8799	9,261.00	0.00	-100.0%
5) TOTAL, REVENUES			4,284,915.00	4,012,377.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,454,153.00	2,981,196.00	-13.7%
2) Instruction - Related Services	2000-2999		568,104.00	459,212.00	-19.2%
3) Pupil Services	3000-3999		80,848.00	73,527.00	-9.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		233,533.00	498,442.00	113.4%
8) Plant Services	8000-8999		2,293.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,338,931.00	4,012,377.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(54,016.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(54,016.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,227.76	211.76	-99.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,227.76	211.76	-99.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,227.76	211.76	-99.6%
2) Ending Balance, June 30 (E + F1e)			211.76	211.76	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			211.36	211.36	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.40	0.40	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	13.45	13.45
9010	Other Restricted Local	197.91	197.91
Total, Restricted Balance		<u>211.36</u>	<u>211.36</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,755,580.00	13,833,800.00	-12.2%
3) Other State Revenue		8300-8599	974,504.00	2,088,932.00	114.4%
4) Other Local Revenue		8600-8799	1,034,165.00	1,100,000.00	6.4%
5) TOTAL, REVENUES			17,764,249.00	17,022,732.00	-4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,481,212.00	6,489,345.00	0.1%
3) Employee Benefits		3000-3999	3,583,796.00	3,597,748.00	0.4%
4) Books and Supplies		4000-4999	8,168,773.00	7,268,092.00	-11.0%
5) Services and Other Operating Expenditures		5000-5999	629,778.00	691,384.00	9.8%
6) Capital Outlay		6000-6999	57,725.00	49,526.00	-14.2%
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	965,814.00	826,637.00	-14.4%
9) TOTAL, EXPENDITURES			19,887,098.00	18,922,732.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,122,849.00)	(1,900,000.00)	-10.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,379.00	1,900,000.00	137.4%
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			800,379.00	1,900,000.00	137.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,322,470.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,322,470.93	0.93	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,322,470.93	0.93	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,322,470.93	0.93	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.93	0.93	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.93	0.93	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			
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					
Child Nutrition Programs		8220	12,254,817.00	11,141,600.00	-9.1%
Donated Food Commodities		8221	3,490,763.00	2,692,200.00	-22.9%
All Other Federal Revenue		8290	10,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			15,755,580.00	13,833,800.00	-12.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	974,504.00	2,088,932.00	114.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			974,504.00	2,088,932.00	114.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	959,261.00	1,100,000.00	14.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,854.00	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	59,050.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,034,165.00	1,100,000.00	6.4%
TOTAL, REVENUES			17,764,249.00	17,022,732.00	-4.2%

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	5,712,371.00	5,941,099.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	273,031.00	244,363.00	-10.5%
Clerical, Technical and Office Salaries		2400	495,810.00	303,883.00	-38.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,481,212.00	6,489,345.00	0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	39.00	0.00	-100.0%
PERS		3201-3202	1,031,214.00	1,740,427.00	68.8%
OASDI/Medicare/Alternative		3301-3302	479,814.00	119,698.00	-75.1%
Health and Welfare Benefits		3401-3402	1,250,345.00	985,383.00	-21.2%
Unemployment Insurance		3501-3502	2,995.00	3,392.00	13.3%
Workers' Compensation		3601-3602	188,231.00	213,473.00	13.4%
OPEB, Allocated		3701-3702	588,993.00	494,575.00	-16.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,165.00	40,800.00	-3.2%
TOTAL, EMPLOYEE BENEFITS			3,583,796.00	3,597,748.00	0.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	203,407.00	238,458.00	17.2%
Noncapitalized Equipment		4400	28,675.00	71,212.00	148.3%
Food		4700	7,936,691.00	6,958,422.00	-12.3%
TOTAL, BOOKS AND SUPPLIES			8,168,773.00	7,268,092.00	-11.0%

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	22,799.00	14,429.00	-36.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	107,799.00	0.00	-100.0%
Operations and Housekeeping Services		5500	118,045.00	126,579.00	7.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	329,245.00	403,925.00	22.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(109,176.00)	(29,500.00)	-73.0%
Professional/Consulting Services and Operating Expenditures		5800	160,966.00	175,788.00	9.2%
Communications		5900	100.00	163.00	63.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			629,778.00	691,384.00	9.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	57,725.00	49,526.00	-14.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			57,725.00	49,526.00	-14.2%
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	965,814.00	826,637.00	-14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			965,814.00	826,637.00	-14.4%
TOTAL, EXPENDITURES			19,887,098.00	18,922,732.00	-4.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	800,379.00	1,900,000.00	137.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,379.00	1,900,000.00	137.4%
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)			800,379.00	1,900,000.00	137.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,755,580.00	13,833,800.00	-12.2%
3) Other State Revenue		8300-8599	974,504.00	2,088,932.00	114.4%
4) Other Local Revenue		8600-8799	1,034,165.00	1,100,000.00	6.4%
5) TOTAL, REVENUES			17,764,249.00	17,022,732.00	-4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		18,752,293.00	17,969,516.00	-4.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		965,814.00	826,637.00	-14.4%
8) Plant Services	8000-8999		168,991.00	126,579.00	-25.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,887,098.00	18,922,732.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,122,849.00)	(1,900,000.00)	-10.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,379.00	1,900,000.00	137.4%
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			800,379.00	1,900,000.00	137.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,322,470.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,322,470.93	0.93	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,322,470.93	0.93	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,322,470.93	0.93	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.93	0.93	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	0.93	0.93	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.81	0.81
5330	Child Nutrition: Summer Food Service Program Operations	0.12	0.12
Total, Restricted Balance		<u>0.93</u>	<u>0.93</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	483,515.00	0.00	-100.0%
5) TOTAL, REVENUES			483,515.00	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)			483,515.00	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	19,800,000.00	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			(19,800,000.00)	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)			(19,316,485.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,037,843.12	14,721,358.12	-56.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,037,843.12	14,721,358.12	-56.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,037,843.12	14,721,358.12	-56.8%
2) Ending Balance, June 30 (E + F1e)			14,721,358.12	14,721,358.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	14,721,358.12	14,721,358.12	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	483,515.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			483,515.00	0.00	-100.0%
TOTAL, REVENUES			483,515.00	0.00	-100.0%

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	19,800,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,800,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(19,800,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	483,515.00	0.00	-100.0%
5) TOTAL, REVENUES			483,515.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			483,515.00	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	19,800,000.00	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			(19,800,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,316,485.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,037,843.12	14,721,358.12	-56.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,037,843.12	14,721,358.12	-56.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,037,843.12	14,721,358.12	-56.8%
2) Ending Balance, June 30 (E + F1e)			14,721,358.12	14,721,358.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	14,721,358.12	14,721,358.12	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
<hr/>			
	Total, Restricted Balance	<hr/> 0.00	<hr/> 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	1,219,863.00	3,162,000.00	159.2%
5) TOTAL, REVENUES			1,219,863.00	3,162,000.00	159.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	753,677.00	830,220.00	10.2%
3) Employee Benefits		3000-3999	377,940.00	398,380.00	5.4%
4) Books and Supplies		4000-4999	620,864.00	1,500.00	-99.8%
5) Services and Other Operating Expenditures		5000-5999	3,472,217.00	978,573.00	-71.8%
6) Capital Outlay		6000-6999	72,118,231.00	30,996,020.00	-57.0%
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			77,342,929.00	33,204,693.00	-57.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,123,066.00)	(30,042,693.00)	-60.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2.00	23,400,090.00	1170004400.0%
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			2.00	23,400,090.00	1170004400.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,123,064.00)	(6,642,603.00)	-91.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,016,219.48	7,893,155.48	-90.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,016,219.48	7,893,155.48	-90.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,016,219.48	7,893,155.48	-90.6%
2) Ending Balance, June 30 (E + F1e)			7,893,155.48	1,250,552.48	-84.2%
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			7,893,155.48	1,250,552.48	-84.2%
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	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					
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	1,217,900.00	3,162,000.00	159.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,963.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,219,863.00	3,162,000.00	159.2%
TOTAL, REVENUES			1,219,863.00	3,162,000.00	159.2%

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	491,750.00	556,516.00	13.2%
Clerical, Technical and Office Salaries		2400	261,927.00	273,704.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			753,677.00	830,220.00	10.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	147,379.00	177,117.00	20.2%
OASDI/Medicare/Alternative		3301-3302	53,879.00	27,721.00	-48.5%
Health and Welfare Benefits		3401-3402	108,802.00	114,386.00	5.1%
Unemployment Insurance		3501-3502	379.00	419.00	10.6%
Workers' Compensation		3601-3602	23,789.00	26,907.00	13.1%
OPEB, Allocated		3701-3702	42,512.00	51,830.00	21.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			377,940.00	398,380.00	5.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	101,189.00	1,500.00	-98.5%
Noncapitalized Equipment		4400	519,675.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			620,864.00	1,500.00	-99.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,100.00	1,200.00	9.1%
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	859,115.00	3,553.00	-99.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,612,002.00	973,820.00	-62.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,472,217.00	978,573.00	-71.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	5,432,643.00	14,630,750.00	169.3%
Buildings and Improvements of Buildings		6200	64,111,473.00	16,365,270.00	-74.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,574,115.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,118,231.00	30,996,020.00	-57.0%
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					
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			77,342,929.00	33,204,693.00	-57.1%

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	2.00	23,400,090.00	1170004400.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2.00	23,400,090.00	1170004400.0%
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)			2.00	23,400,090.00	1170004400.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,219,863.00	3,162,000.00	159.2%
5) TOTAL, REVENUES			1,219,863.00	3,162,000.00	159.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		77,342,929.00	33,204,693.00	-57.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,342,929.00	33,204,693.00	-57.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(76,123,066.00)	(30,042,693.00)	-60.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2.00	23,400,090.00	1170004400.0%
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			2.00	23,400,090.00	1170004400.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76,123,064.00)	(6,642,603.00)	-91.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	84,016,219.48	7,893,155.48	-90.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,016,219.48	7,893,155.48	-90.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,016,219.48	7,893,155.48	-90.6%
2) Ending Balance, June 30 (E + F1e)			7,893,155.48	1,250,552.48	-84.2%
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			7,893,155.48	1,250,552.48	-84.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	7,893,155.48	1,250,552.48
Total, Restricted Balance		<u>7,893,155.48</u>	<u>1,250,552.48</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,150,302.00	0.00	-100.0%
5) TOTAL, REVENUES			1,150,302.00	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	372,095.00	190,000.00	-48.9%
5) Services and Other Operating Expenditures		5000-5999	324,739.00	68,800.00	-78.8%
6) Capital Outlay		6000-6999	4,309,507.00	5,583,000.00	29.6%
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			5,006,341.00	5,841,800.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,856,039.00)	(5,841,800.00)	51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,856,039.00)	(5,841,800.00)	51.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,416,497.84	8,560,458.84	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,416,497.84	8,560,458.84	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,416,497.84	8,560,458.84	-31.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,560,458.84	2,718,658.84	-68.2%
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	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
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	219,302.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	931,000.00	0.00	-100.0%
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			1,150,302.00	0.00	-100.0%
TOTAL, REVENUES			1,150,302.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	200,000.00	70,000.00	-65.0%
Noncapitalized Equipment		4400	172,095.00	120,000.00	-30.3%
TOTAL, BOOKS AND SUPPLIES			372,095.00	190,000.00	-48.9%

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	50.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	45,700.00	New
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	324,689.00	23,100.00	-92.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			324,739.00	68,800.00	-78.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	25,537.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,604,027.00	5,508,000.00	52.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	679,943.00	75,000.00	-89.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,309,507.00	5,583,000.00	29.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			5,006,341.00	5,841,800.00	16.7%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,150,302.00	0.00	-100.0%
5) TOTAL, REVENUES			1,150,302.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,006,341.00	5,841,800.00	16.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,006,341.00	5,841,800.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,856,039.00)	(5,841,800.00)	51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,856,039.00)	(5,841,800.00)	51.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,416,497.84	8,560,458.84	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,416,497.84	8,560,458.84	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,416,497.84	8,560,458.84	-31.1%
2) Ending Balance, June 30 (E + F1e)			8,560,458.84	2,718,658.84	-68.2%
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			8,560,458.84	2,718,658.84	-68.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	8,560,458.84	2,718,658.84
Total, Restricted Balance		<u>8,560,458.84</u>	<u>2,718,658.84</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	23,400,090.00	New
4) Other Local Revenue		8600-8799	2.00	0.00	-100.0%
5) TOTAL, REVENUES			2.00	23,400,090.00	1170004400.0%
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)			2.00	23,400,090.00	1170004400.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2.00	23,400,090.00	1170004400.0%
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			(2.00)	(23,400,090.00)	1170004400.0%

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			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	0.00	23,400,090.00	New
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			0.00	23,400,090.00	New
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	2.00	0.00	-100.0%
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			2.00	0.00	-100.0%
TOTAL, REVENUES			2.00	23,400,090.00	1170004400.0%

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	2.00	23,400,090.00	1170004400.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2.00	23,400,090.00	1170004400.0%

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)					
			(2.00)	(23,400,090.00)	1170004400.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	23,400,090.00	New
4) Other Local Revenue		8600-8799	2.00	0.00	-100.0%
5) TOTAL, REVENUES			2.00	23,400,090.00	1170004400.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			2.00	23,400,090.00	1170004400.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2.00	23,400,090.00	1170004400.0%
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			(2.00)	(23,400,090.00)	1170004400.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

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	2,359,871.00	2,290,000.00	-3.0%
5) TOTAL, REVENUES			2,359,871.00	2,290,000.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,813.00	0.00	-100.0%
3) Employee Benefits		3000-3999	15,950.00	0.00	-100.0%
4) Books and Supplies		4000-4999	204,201.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	902,788.00	674,101.00	-25.3%
6) Capital Outlay		6000-6999	1,684,105.00	1,615,899.00	-4.0%
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			2,842,857.00	2,290,000.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(482,986.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(482,986.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,706,668.00	9,223,682.00	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,706,668.00	9,223,682.00	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,706,668.00	9,223,682.00	-5.0%
2) Ending Balance, June 30 (E + F1e)			9,223,682.00	9,223,682.00	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	9,223,682.00	9,223,682.00	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					
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	2,200,000.00	2,200,000.00	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	159,871.00	90,000.00	-43.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,359,871.00	2,290,000.00	-3.0%
TOTAL, REVENUES			2,359,871.00	2,290,000.00	-3.0%

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	12,137.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	23,676.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			35,813.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	5,806.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,243.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	3,532.00	0.00	-100.0%
Unemployment Insurance		3501-3502	15.00	0.00	-100.0%
Workers' Compensation		3601-3602	948.00	0.00	-100.0%
OPEB, Allocated		3701-3702	2,926.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	480.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			15,950.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	119,889.00	0.00	-100.0%
Noncapitalized Equipment		4400	84,312.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			204,201.00	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	632,185.00	634,101.00	0.3%
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	270,603.00	40,000.00	-85.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			902,788.00	674,101.00	-25.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	42,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,524,136.00	1,615,899.00	6.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	117,969.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,684,105.00	1,615,899.00	-4.0%
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			2,842,857.00	2,290,000.00	-19.4%

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	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 Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,359,871.00	2,290,000.00	-3.0%
5) TOTAL, REVENUES			2,359,871.00	2,290,000.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,842,857.00	2,290,000.00	-19.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,842,857.00	2,290,000.00	-19.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(482,986.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(482,986.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,706,668.00	9,223,682.00	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,706,668.00	9,223,682.00	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,706,668.00	9,223,682.00	-5.0%
2) Ending Balance, June 30 (E + F1e)			9,223,682.00	9,223,682.00	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			9,223,682.00	9,223,682.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	9,223,682.00	9,223,682.00
Total, Restricted Balance		<u>9,223,682.00</u>	<u>9,223,682.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,972,978.00	2,239,392.00	-24.7%
3) Other State Revenue		8300-8599	296,307.00	5,767,926.00	1846.6%
4) Other Local Revenue		8600-8799	82,638,803.00	75,289,000.00	-8.9%
5) TOTAL, REVENUES			85,908,088.00	83,296,318.00	-3.0%
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	76,838,832.00	84,018,264.00	9.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,838,832.00	84,018,264.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,069,256.00	(721,946.00)	-108.0%
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	52,452,035.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,452,035.00)	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)			(43,382,779.00)	(721,946.00)	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,314,010.07	89,977,156.07	-33.5%
b) Audit Adjustments		9793	(1,954,075.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			133,359,935.07	89,977,156.07	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,359,935.07	89,977,156.07	-32.5%
2) Ending Balance, June 30 (E + F1e)			89,977,156.07	89,255,210.07	-0.8%
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			89,977,156.07	89,255,210.07	-0.8%
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	2,972,978.00	2,239,392.00	-24.7%
TOTAL, FEDERAL REVENUE			2,972,978.00	2,239,392.00	-24.7%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	289,913.00	5,767,926.00	1889.5%
Other Subventions/In-Lieu Taxes		8572	6,394.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			296,307.00	5,767,926.00	1846.6%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	76,261,979.00	71,019,000.00	-6.9%
Unsecured Roll		8612	2,923,572.00	2,920,000.00	-0.1%
Prior Years' Taxes		8613	(185,636.00)	0.00	-100.0%
Supplemental Taxes		8614	2,823,114.00	1,350,000.00	-52.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	815,774.00	0.00	-100.0%
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			82,638,803.00	75,289,000.00	-8.9%
TOTAL, REVENUES			85,908,088.00	83,296,318.00	-3.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	23,225,421.00	30,453,188.00	31.1%
Bond Interest and Other Service Charges		7434	53,613,411.00	53,565,076.00	-0.1%
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)			76,838,832.00	84,018,264.00	9.3%
TOTAL, EXPENDITURES			76,838,832.00	84,018,264.00	9.3%

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	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	52,452,035.00	0.00	-100.0%
(d) TOTAL, USES			52,452,035.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(52,452,035.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,972,978.00	2,239,392.00	-24.7%
3) Other State Revenue		8300-8599	296,307.00	5,767,926.00	1846.6%
4) Other Local Revenue		8600-8799	82,638,803.00	75,289,000.00	-8.9%
5) TOTAL, REVENUES			85,908,088.00	83,296,318.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	76,838,832.00	84,018,264.00	9.3%
10) TOTAL, EXPENDITURES			76,838,832.00	84,018,264.00	9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,069,256.00	(721,946.00)	-108.0%
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	52,452,035.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(52,452,035.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,382,779.00)	(721,946.00)	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,314,010.07	89,977,156.07	-33.5%
b) Audit Adjustments		9793	(1,954,075.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			133,359,935.07	89,977,156.07	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,359,935.07	89,977,156.07	-32.5%
2) Ending Balance, June 30 (E + F1e)			89,977,156.07	89,255,210.07	-0.8%
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			89,977,156.07	89,255,210.07	-0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	89,977,156.07	89,255,210.07
Total, Restricted Balance		<u>89,977,156.07</u>	<u>89,255,210.07</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,372.00	0.00	-100.0%
5) TOTAL, REVENUES			10,372.00	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)			10,372.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,372.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	940,002.00	950,374.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,002.00	950,374.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			940,002.00	950,374.00	1.1%
2) Ending Balance, June 30 (E + F1e)			950,374.00	950,374.00	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			950,374.00	950,374.00	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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	10,372.00	0.00	-100.0%
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			10,372.00	0.00	-100.0%
TOTAL, REVENUES			10,372.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	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					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,372.00	0.00	-100.0%
5) TOTAL, REVENUES			10,372.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,372.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,372.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	940,002.00	950,374.00	1.1%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			940,002.00	950,374.00	1.1%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			940,002.00	950,374.00	1.1%
2) Ending Balance, June 30 (E + F1e)			950,374.00	950,374.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			950,374.00	950,374.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	950,374.00	950,374.00
Total, Restricted Balance		<u>950,374.00</u>	<u>950,374.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,965,141.00	4,158,696.00	40.3%
5) TOTAL, REVENUES			2,965,141.00	4,158,696.00	40.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	134,170.00	136,813.00	2.0%
3) Employee Benefits		3000-3999	68,505.00	73,115.00	6.7%
4) Books and Supplies		4000-4999	1,430.00	1,750.00	22.4%
5) Services and Other Operating Expenses		5000-5999	3,040,357.00	3,997,538.00	31.5%
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			3,244,462.00	4,209,216.00	29.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(279,321.00)	(50,520.00)	-81.9%
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)			(279,321.00)	(50,520.00)	-81.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	940,459.72	661,138.72	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,459.72	661,138.72	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			940,459.72	661,138.72	-29.7%
2) Ending Net Position, June 30 (E + F1e)			661,138.72	610,618.72	-7.6%
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	661,138.72	610,618.72	-7.6%

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) 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			0.00		
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 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,465,141.00	4,158,696.00	68.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,965,141.00	4,158,696.00	40.3%
TOTAL, REVENUES			2,965,141.00	4,158,696.00	40.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	87,093.00	88,834.00	2.0%
Clerical, Technical and Office Salaries		2400	47,077.00	47,979.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			134,170.00	136,813.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,838.00	37,772.00	40.7%
OASDI/Medicare/Alternative		3301-3302	10,437.00	2,037.00	-80.5%
Health and Welfare Benefits		3401-3402	10,188.00	10,452.00	2.6%
Unemployment Insurance		3501-3502	69.00	71.00	2.9%
Workers' Compensation		3601-3602	4,323.00	4,583.00	6.0%
OPEB, Allocated		3701-3702	13,050.00	14,600.00	11.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,600.00	3,600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			68,505.00	73,115.00	6.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	805.00	1,000.00	24.2%
Noncapitalized Equipment		4400	625.00	750.00	20.0%
TOTAL, BOOKS AND SUPPLIES			1,430.00	1,750.00	22.4%

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	420.00	750.00	78.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,540,206.00	3,447,018.00	35.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,097.00	60,000.00	2761.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	497,534.00	489,670.00	-1.6%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,040,357.00	3,997,538.00	31.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,244,462.00	4,209,216.00	29.7%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,965,141.00	4,158,696.00	40.3%
5) TOTAL, REVENUES			2,965,141.00	4,158,696.00	40.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,244,462.00	4,209,216.00	29.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,244,462.00	4,209,216.00	29.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(279,321.00)	(50,520.00)	-81.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(279,321.00)	(50,520.00)	-81.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	940,459.72	661,138.72	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			940,459.72	661,138.72	-29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			940,459.72	661,138.72	-29.7%
2) Ending Net Position, June 30 (E + F1e)			661,138.72	610,618.72	-7.6%
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	661,138.72	610,618.72	-7.6%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
	Total, Restricted Net Position	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	3,175,679.00	982,476.00	-69.1%
5) TOTAL, REVENUES			3,175,679.00	982,476.00	-69.1%
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	15,604,986.00	17,676,031.00	13.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,604,986.00	17,676,031.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,429,307.00)	(16,693,555.00)	34.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(12,429,307.00)	(16,693,555.00)	34.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	32,177,557.76	19,680,941.76	-38.8%
b) Audit Adjustments		9793	(67,309.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			32,110,248.76	19,680,941.76	-38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			32,110,248.76	19,680,941.76	-38.7%
2) Ending Net Position, June 30 (E + F1e)			19,680,941.76	2,987,386.76	-84.8%
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	19,680,941.76	2,987,386.76	-84.8%

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) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
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 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	80,951.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,094,728.00	982,476.00	-68.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,175,679.00	982,476.00	-69.1%
TOTAL, REVENUES			3,175,679.00	982,476.00	-69.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,604,986.00	17,676,031.00	13.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,604,986.00	17,676,031.00	13.3%
TOTAL, EXPENSES			15,604,986.00	17,676,031.00	13.3%

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	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%
(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%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,175,679.00	982,476.00	-69.1%
5) TOTAL, REVENUES			3,175,679.00	982,476.00	-69.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		15,604,986.00	17,676,031.00	13.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,604,986.00	17,676,031.00	13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,429,307.00)	(16,693,555.00)	34.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(12,429,307.00)	(16,693,555.00)	34.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	32,177,557.76	19,680,941.76	-38.8%
b) Audit Adjustments		9793	(67,309.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			32,110,248.76	19,680,941.76	-38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			32,110,248.76	19,680,941.76	-38.7%
2) Ending Net Position, June 30 (E + F1e)			19,680,941.76	2,987,386.76	-84.8%
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	19,680,941.76	2,987,386.76	-84.8%

Resource	Description	2019-20 Estimated Actuals	2020-21 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)	26,639.76	26,639.76	26,639.76	26,639.76	26,639.76	26,639.76
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)	26,639.76	26,639.76	26,639.76	26,639.76	26,639.76	26,639.76
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	26,639.76	26,639.76	26,639.76	26,639.76	26,639.76	26,639.76
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	52,371,291.00		52,371,291.00			52,371,291.00
Work in Progress	203,981,906.93		203,981,906.93			203,981,906.93
Total capital assets not being depreciated	256,353,197.93	0.00	256,353,197.93	0.00	0.00	256,353,197.93
Capital assets being depreciated:						
Land Improvements	57,994,028.17		57,994,028.17			57,994,028.17
Buildings	1,443,604,020.15		1,443,604,020.15			1,443,604,020.15
Equipment	48,454,749.03		48,454,749.03			48,454,749.03
Total capital assets being depreciated	1,550,052,797.35	0.00	1,550,052,797.35	0.00	0.00	1,550,052,797.35
Accumulated Depreciation for:						
Land Improvements	(40,238,826.20)		(40,238,826.20)			(40,238,826.20)
Buildings	(355,865,482.58)		(355,865,482.58)			(355,865,482.58)
Equipment	(27,506,231.61)		(27,506,231.61)			(27,506,231.61)
Total accumulated depreciation	(423,610,540.39)	0.00	(423,610,540.39)	0.00	0.00	(423,610,540.39)
Total capital assets being depreciated, net	1,126,442,256.96	0.00	1,126,442,256.96	0.00	0.00	1,126,442,256.96
Governmental activity capital assets, net	1,382,795,454.89	0.00	1,382,795,454.89	0.00	0.00	1,382,795,454.89
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
A. BEGINNING CASH			17,114,315.32	8,462,175.06	(9,877,179.68)	(7,420,193.40)	(22,285,369.81)	(38,446,267.33)	18,331,738.43	29,098,541.95	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		8,048,653.50	8,048,653.50	25,863,529.30	14,487,576.50	14,487,576.30	25,636,619.30	14,615,581.30	0.00	
	8020-8079		110,824,909.03	744,216.84	0.00	2,606,457.51	(2,289,632.73)	(14,760,235.77)	283,391.24	(150,334.86)	
	8080-8099		0.00	(2,534,184.13)	765,106.13	(3,928,201.99)	(1,133,747.57)	(1,133,747.57)	(1,017,949.43)	(1,107,124.08)	
	8100-8299		495,663.85	142,937.51	117,914.63	2,087,766.82	335,022.74	367,392.39	4,990,710.32	45,225.00	
	8300-8599		2,253,320.47	1,674,722.40	3,436,862.56	1,609,710.66	2,841,266.99	3,834,878.63	5,785,108.41	0.00	
	8600-8799		69,315.47	1,070,414.32	425,984.20	16,366,713.22	247,786.67	305,770.16	486,350.16	184,266.03	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	19,800,000.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			121,691,862.32	9,146,760.44	30,609,396.82	33,230,022.72	14,488,272.40	14,250,677.14	44,943,192.00	(1,027,967.91)	
C. DISBURSEMENTS											
	1000-1999		1,202,840.35	12,978,844.87	13,548,302.11	13,707,879.33	13,669,950.57	13,964,293.69	13,365,343.41	13,654,976.27	
	2000-2999		2,864,462.41	4,690,693.02	5,025,150.78	5,300,125.65	5,355,115.53	4,923,101.87	4,999,753.02	5,207,203.93	
	3000-3999		4,947,047.42	7,773,747.93	8,047,904.23	8,133,987.26	8,109,971.47	8,096,716.91	8,080,245.12	8,143,085.44	
	4000-4999		15,625.42	427,885.31	773,005.58	744,799.78	1,030,754.57	601,851.54	447,427.14	401,530.20	
	5000-5999		603,139.86	2,138,543.17	2,283,492.37	5,244,783.62	4,887,762.16	4,858,740.50	6,519,819.06	3,402,684.63	
	6000-6599		0.00	607.50	220,686.94	330,979.74	70,634.28	732,079.72	0.00	0.00	
	7000-7499		380,909.50	0.00	(42,450.13)	(55,058.20)	0.00	829,352.90	1,017,685.37	0.00	
	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			10,014,024.96	28,010,321.80	29,856,091.88	33,407,497.18	33,124,188.58	34,006,137.13	34,430,273.12	30,809,480.47	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199		25,295.86	0.00	0.00	(64,164.80)	0.00	0.00	(60,210.58)	0.00	
	9200-9299		5,307,540.63	1,293,442.12	1,593,549.71	824,862.24	214,183.84	551,405.10	13,013,202.17	(38,521.88)	
	9310		44,418.15	(19,038.87)	19,938.58	0.00	0.00	0.00	0.00	0.00	
	9320		(110,824,909.03)	(740,331.85)	0.00	15,718.09	(1,913.41)	13,333.45	28,933.73	(25,243.96)	
	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340		0.00	0.00	0.00	(15,478,291.64)	2,269,457.62	75,940,325.12	5,505,262.97	0.00	
	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			0.00	(105,447,654.39)	534,071.40	1,613,488.29	(14,701,876.11)	2,481,728.05	76,505,063.67	18,487,188.29	(63,765.84)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599		13,997,758.62	9,864.78	(90,193.05)	(14,174.16)	6,709.39	(28,402.08)	18,233,303.65	(1,431.19)	
	9610		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650		884,564.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL			0.00	14,882,323.23	9,864.78	(90,193.05)	(14,174.16)	6,709.39	(28,402.08)	18,233,303.65	(1,431.19)
<u>Nonoperating</u>											
	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS			0.00	(120,329,977.62)	524,206.62	1,703,681.34	(14,687,701.95)	2,475,018.66	76,533,465.75	253,884.64	(62,334.65)
E. NET INCREASE/DECREASE (B - C + D)			(8,652,140.26)	(18,339,354.74)	2,456,986.28	(14,865,176.41)	(16,160,897.52)	56,778,005.76	10,766,803.52	(31,899,783.03)	
F. ENDING CASH (A + E)			8,462,175.06	(9,877,179.68)	(7,420,193.40)	(22,285,369.81)	(38,446,267.33)	18,331,738.43	29,098,541.95	(2,801,241.08)	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		(2,801,241.08)	5,021,604.26	41,486,752.90	38,572,199.21				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	38,933,003.05	13,458,456.65	13,458,456.65	0.00	18,835,172.95	0.00	195,873,279.00	173,291,822.00
Property Taxes	8020-8079	(86,230.86)	3,018,379.31	0.00	136,216.95	9,630,074.34		109,957,211.00	109,718,809.00
Miscellaneous Funds	8080-8099	(2,710,837.98)	(1,342,107.25)	(813,996.05)	(2,412,060.26)	(515,102.82)		(17,883,953.00)	(20,698,178.00)
Federal Revenue	8100-8299	54,842.00	566,443.47	2,023,664.11	10,050,358.76	4,301,040.40		25,578,982.00	33,406,510.00
Other State Revenue	8300-8599	5,531,745.24	5,854,488.94	104,991.70	396,727.24	5,464,223.00		38,788,046.24	32,900,652.00
Other Local Revenue	8600-8799	395,067.99	880,229.64	15,234,225.93	0.00	27,799.97		35,693,923.76	34,536,422.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		19,800,000.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		42,117,589.44	22,435,890.76	30,007,342.34	8,171,242.69	37,743,207.84	0.00	407,807,489.00	363,156,037.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,651,920.00	13,120,551.14	13,180,219.50	13,180,219.50	6,835,335.26		156,060,676.00	151,122,698.00
Classified Salaries	2000-2999	5,245,097.29	4,812,014.62	4,575,912.88	4,575,912.87	3,972,917.13		61,547,461.00	62,943,186.00
Employee Benefits	3000-3999	8,109,994.50	7,473,357.83	7,486,430.94	7,486,430.94	3,133,813.01		95,022,733.00	94,903,368.00
Books and Supplies	4000-4999	737,998.73	468,697.07	1,891,826.17	2,436,390.63	6,464,599.86		16,442,392.00	15,278,557.00
Services	5000-5999	6,927,716.28	4,578,137.02	5,539,573.90	5,539,573.90	11,416,663.53		63,940,630.00	50,595,945.00
Capital Outlay	6000-6599	6,905.07	15,240.59	205,400.03	430,416.03	855,795.10		2,868,745.00	1,116,712.00
Other Outgo	7000-7499	(42,361.75)	(19,634.78)	23,000.01	104,417.08	0.00		2,195,860.00	1,245,639.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	800,379.00		800,379.00	1,900,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		34,637,270.12	30,448,363.49	32,902,363.43	33,753,360.95	33,479,502.89	0.00	398,878,876.00	379,106,105.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	(53,052.38)	0.00	0.00			(152,131.90)	
Accounts Receivable	9200-9299	73,624.50	2,045,738.63	(19,532.60)	0.00			24,859,494.46	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			45,317.86	
Stores	9320	8,473.63	(59,948.06)	0.00	0.00			(111,585,887.41)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	270,587.38	42,538,285.15	0.00	0.00			111,045,626.60	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		352,685.51	44,471,023.34	(19,532.60)	0.00	0.00	0.00	24,212,419.61	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	10,159.49	(6,598.03)	0.00	0.00			32,116,997.42	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	-	0.00	0.00			884,564.61	
Deferred Inflows of Resources	9690	0.00	-	0.00	0.00			0.00	
SUBTOTAL		10,159.49	(6,598.03)	0.00	0.00	0.00	0.00	33,001,562.03	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		342,526.02	44,477,621.37	(19,532.60)	0.00	0.00	0.00	(8,789,142.42)	
E. NET INCREASE/DECREASE (B - C + D)		7,822,845.34	36,465,148.64	(2,914,553.69)	(25,582,118.26)	4,263,704.95	0.00	139,470.58	(15,950,068.00)
F. ENDING CASH (A + E)		5,021,604.26	41,486,752.90	38,572,199.21	12,990,080.95				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								17,253,785.90	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			12,990,080.95	9,570,142.28	(1,082,543.91)	(5,723,979.31)	(15,945,191.51)	(20,808,989.58)	37,869,362.53	29,814,875.83
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019	Principal Apportionment	0.00	14,698,336.77	22,459,174.98	13,228,503.09	13,727,792.54	22,747,026.56	13,228,503.09	0.00
	8020-8079	Property Taxes	109,718,809.00	31,158.26	974,558.71	3,235,616.90	5,563,911.54	(14,593,679.37)	437,868.76	0.00
	8080-8099	Miscellaneous Funds	0.00	(705,071.60)	(1,941,087.13)	(1,354,420.28)	0.00	(2,488,828.74)	0.00	(2,488,828.74)
	8100-8299	Federal Revenue	647,343.95	186,678.40	153,998.16	2,726,652.81	243,057.84	1,362,045.34	1,622,271.23	1,891,389.70
	8300-8599	Other State Revenue	1,931,054.07	1,435,206.20	2,945,327.80	1,379,492.33	1,702,450.51	5,212,815.38	7,504,843.48	86,297.03
	8600-8799	Other Local Revenue	116,764.15	1,070,414.32	425,984.20	16,366,713.22	247,786.67	305,770.16	486,350.16	184,266.03
	8910-8929	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			112,413,971.17	16,716,722.35	25,017,956.72	35,582,558.07	21,484,999.10	12,545,149.33	23,279,836.72	(326,875.98)
C. DISBURSEMENTS										
	1000-1999	Certificated Salaries	1,313,252.85	11,832,725.39	12,993,703.35	12,981,480.28	13,058,287.75	13,104,356.48	12,551,696.11	13,930,362.10
	2000-2999	Classified Salaries	2,872,721.48	4,859,000.29	5,379,840.49	5,539,759.05	5,398,752.32	5,355,723.23	5,074,946.10	5,566,998.90
	3000-3999	Employee Benefits	5,605,117.39	7,582,092.66	7,966,359.46	7,868,749.28	7,470,129.36	7,700,570.38	7,758,355.59	8,242,554.10
	4000-4999	Books and Supplies	43,552.47	760,749.85	599,023.40	779,154.88	541,498.70	335,278.01	303,600.60	431,700.94
	5000-5999	Services	715,719.97	1,506,094.37	2,615,114.24	2,895,331.72	2,139,216.70	3,422,190.97	3,587,081.24	2,912,153.30
	6000-6599	Capital Outlay	6,897.44	88,414.13	184,940.31	143,261.62	10,369.96	9,898.91	6,327.23	69,878.85
	7000-7499	Other Outgo	(117,741.80)	0.00	(79,589.13)	117,741.80	0.00	(120,895.64)	2,065,023.02	0.00
	7600-7629	Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699	All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			10,439,519.80	26,629,076.69	29,659,392.12	30,325,478.63	28,618,254.79	29,807,122.34	31,347,029.89	31,153,648.19
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
	9111-9199	Cash Not In Treasury	25,295.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9200-9299	Accounts Receivable	37,734,207.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9310	Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9320	Stores	44,418.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9330	Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9340	Other Current Assets	(109,718,809.00)	(740,331.85)	0.00	(15,478,291.64)	2,269,457.62	75,940,325.12	12,706.47	0.00
	9490	Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	(71,914,887.15)	(740,331.85)	0.00	(15,478,291.64)	2,269,457.62	75,940,325.12	12,706.47
<u>Liabilities and Deferred Inflows</u>										
	9500-9599	Accounts Payable	33,479,502.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9610	Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9640	Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9650	Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	9690	Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			0.00	33,479,502.89	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
	9910	Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			0.00	(105,394,390.04)	(740,331.85)	0.00	(15,478,291.64)	2,269,457.62	75,940,325.12	12,706.47
E. NET INCREASE/DECREASE (B - C + D)			(3,419,938.67)	(10,652,686.19)	(4,641,435.40)	(10,221,212.20)	(4,863,798.07)	58,678,352.11	(8,054,486.70)	(31,480,524.17)
F. ENDING CASH (A + E)			9,570,142.28	(1,082,543.91)	(5,723,979.31)	(15,945,191.51)	(20,808,989.58)	37,869,362.53	29,814,875.83	(1,665,648.34)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		(1,665,648.34)	(1,152,049.17)	16,980,447.31	2,971,538.90				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	30,394,900.18	10,315,347.30	10,315,347.30	12,910,406.62	9,266,483.55		173,291,821.98	173,291,822.00
Property Taxes	8020-8079	(199,541.22)	(4,887.38)	7,011,485.91	135,921.62	(2,592,413.72)		109,718,809.01	109,718,809.00
Miscellaneous Funds	8080-8099	(3,573,206.71)	(2,512,160.34)	(2,028,455.67)	(3,197,489.24)	(408,629.58)		(20,698,178.03)	(20,698,178.00)
Federal Revenue	8100-8299	904,540.86	2,264,150.68	2,642,933.77	13,125,909.80	5,635,537.47		33,406,510.01	33,406,510.00
Other State Revenue	8300-8599	3,467,935.20	3,448,263.53	89,975.95	3,810,090.33	(113,099.80)		32,900,652.01	32,900,652.00
Other Local Revenue	8600-8799	395,067.99	685,578.25	116,764.15	116,764.15	14,018,198.56		34,536,422.01	34,536,422.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		31,389,696.30	14,196,292.04	18,148,051.41	26,901,603.28	25,806,076.48	0.00	363,156,036.99	363,156,037.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,512,301.31	13,503,537.03	13,789,422.04	15,480,450.84	3,071,122.47		151,122,698.00	151,122,698.00
Classified Salaries	2000-2999	5,328,761.75	5,294,809.62	5,535,417.14	6,668,046.67	68,408.96		62,943,186.00	62,943,186.00
Employee Benefits	3000-3999	8,134,053.65	7,897,056.72	8,056,471.43	8,915,535.56	1,706,322.43		94,903,368.01	94,903,368.00
Books and Supplies	4000-4999	532,138.82	742,426.49	490,157.46	4,149,484.00	5,569,791.38		15,278,557.00	15,278,557.00
Services	5000-5999	3,742,753.27	4,807,632.25	3,456,638.16	11,216,160.93	7,579,857.89		50,595,945.01	50,595,945.00
Capital Outlay	6000-6599	21,114.23	4,749.74	96,041.69	474,817.88	0.00		1,116,711.99	1,116,712.00
Other Outgo	7000-7499	(124,438.52)	0.00	732,811.90	(1,227,272.64)	0.00		1,245,638.99	1,245,639.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,900,000.00	0.00		1,900,000.00	1,900,000.00
All Other Financing Uses	7630-7699	0.00	0.00	-	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		31,146,684.51	32,250,211.85	32,156,959.82	47,577,223.24	17,995,503.13	0.00	379,106,105.00	379,106,105.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			25,295.86	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			37,734,207.84	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	0.00	0.00	0.00	0.00			44,418.15	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	270,587.38	36,186,416.29	0.00	0.00			(11,257,939.61)	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		270,587.38	36,186,416.29	0.00	0.00	0.00	0.00	26,545,982.24	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			33,479,502.89	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	33,479,502.89	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00				0.00	
TOTAL BALANCE SHEET ITEMS		270,587.38	36,186,416.29	0.00	0.00	0.00	0.00	(6,933,520.65)	
E. NET INCREASE/DECREASE (B - C + D)		513,599.17	18,132,496.48	(14,008,908.41)	(20,675,619.96)	7,810,573.35	0.00	(22,883,588.66)	(15,950,068.00)
F. ENDING CASH (A + E)		(1,152,049.17)	16,980,447.31	2,971,538.90	(17,704,081.06)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(9,893,507.71)	

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: 1108 Bissell Avenue
 Date: June 01, 2020

Place: _____
 Date: _____
 Time: _____

Adoption Date: June 10, 2020

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

Contact person for additional information on the budget reports:

Name: Tony Wold

Telephone: (510) 231-1171

Title: Assoc. Superintendent, Business Svcs

E-mail: tony.wold@wccusd.net

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?		X
		<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
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		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) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
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
			December 2020	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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:

CCCSIG
560 Ellinwood Way, Pleasant Hill, CA

() 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: Regina Webber

Title: Executive Director, Business Svcs.

Telephone: (510) 231-1173

E-mail: rwebber@wccusd.net

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	156,060,676.00	301	30,599.00	303	156,030,077.00	305	1,861,276.00		307	156,030,077.00	309
2000 - Classified Salaries	61,547,461.00	311	451,143.00	313	61,096,318.00	315	687,412.00		317	61,096,318.00	319
3000 - Employee Benefits	95,022,733.00	321	15,719,847.00	323	79,302,886.00	325	873,082.00		327	79,302,886.00	329
4000 - Books, Supplies Equip Replace. (6500)	16,442,392.00	331	59,458.00	333	16,382,934.00	335	4,206,805.00		337	16,382,934.00	339
5000 - Services . . . & 7300 - Indirect Costs	62,576,929.00	341	200,865.00	343	62,376,064.00	345	28,844,272.00		347	62,376,064.00	349
TOTAL					375,188,279.00	365			TOTAL	375,188,279.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			48.41%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	48.41%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.59%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	375,188,279.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	24,724,907.59

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	151,122,698.00	301	0.00	303	151,122,698.00	305	1,252,546.00		307	149,870,152.00	309
2000 - Classified Salaries	62,943,186.00	311	227,284.00	313	62,715,902.00	315	536,745.00		317	62,179,157.00	319
3000 - Employee Benefits	94,903,368.00	321	16,925,399.00	323	77,977,969.00	325	667,577.00		327	77,310,392.00	329
4000 - Books, Supplies Equip Replace. (6500)	15,278,557.00	331	20,000.00	333	15,258,557.00	335	392,475.00		337	14,866,082.00	339
5000 - Services... & 7300 - Indirect Costs	49,146,461.00	341	173,870.00	343	48,972,591.00	345	25,178,173.00		347	23,794,418.00	349
TOTAL					356,047,717.00	365			TOTAL	328,020,201.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.33%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.33%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	328,020,201.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	1,373,941,644.19	1,810,585.81	1,375,752,230.00	12,765,975.78	29,530,214.60	1,358,987,991.18	30,453,187.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	9,175,000.00		9,175,000.00		1,015,000.00	8,160,000.00	1,055,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	307,256,089.00	28,097,785.00	335,353,874.00			335,353,874.00	
Total/Net OPEB Liability	220,287,842.00		220,287,842.00			220,287,842.00	
Compensated Absences Payable	2,835,919.02		2,835,919.02			2,835,919.02	
Governmental activities long-term liabilities	1,913,496,494.21	29,908,370.81	1,943,404,865.02	12,765,975.78	30,545,214.60	1,925,625,626.20	31,508,187.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	398,878,876.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	25,885,160.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	562,206.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,857,837.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,604,968.00
4. Other Transfers Out	All	9200	7200-7299	1,889,593.00
5. Interfund Transfers Out	All	9300	7600-7629	800,379.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	105,436.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,820,419.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		2,122,849.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				367,296,146.00

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		26,639.76
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,787.52
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	357,355,878.56	13,532.75
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	357,355,878.56	13,532.75
B. Required effort (Line A.2 times 90%)	321,620,290.70	12,179.48
C. Current year expenditures (Line I.E and Line II.B)	367,296,146.00	13,787.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 13,038,193.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 284,060,603.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.59%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	15,688,132.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,900,977.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	101,337.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	216,187.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,840,081.06
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	358.02
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	24,747,072.08
9. Carry-Forward Adjustment (Part IV, Line F)	(1,748,641.06)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,998,431.02

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	214,744,317.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	55,980,362.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	41,982,625.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,034,854.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	554,558.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,918,459.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	673,680.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	80,521.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	38,248,830.94
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	7,441.98
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,795,150.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,105,398.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,926,868.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	379,053,064.92

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.53%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	6.07%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>24,747,072.08</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(3,070,233.73)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.18%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.18%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.25%) times Part III, Line B19); zero if positive	<u>(1,748,641.06)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,748,641.06)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.07%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-874,320.53) is applied to the current year calculation and the remainder (\$-874,320.53) is deferred to one or more future years:	<u>6.30%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-582,880.35) is applied to the current year calculation and the remainder (\$-1,165,760.71) is deferred to one or more future years:	<u>6.37%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,748,641.06)</u>

Approved indirect cost rate: 6.18%
 Highest rate used in any program: 6.25%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	8,300,626.00	512,979.00	6.18%
01	3182	2,697,917.00	166,732.00	6.18%
01	3315	307,186.00	18,984.00	6.18%
01	3345	2,102.00	129.00	6.14%
01	3385	78,794.00	4,870.00	6.18%
01	3395	13,751.00	850.00	6.18%
01	3410	236,898.00	14,640.00	6.18%
01	3550	249,378.00	12,469.00	5.00%
01	4035	989,198.00	61,132.00	6.18%
01	4124	1,072,221.00	61,736.00	5.76%
01	4201	365,434.00	22,583.00	6.18%
01	4203	1,562,223.00	31,245.00	2.00%
01	5630	70,635.00	4,365.00	6.18%
01	5640	850,527.00	49,473.00	5.82%
01	6010	1,551,310.00	77,566.00	5.00%
01	6385	1,232,322.00	76,158.00	6.18%
01	6387	843,479.00	52,126.00	6.18%
01	6388	265,247.00	16,392.00	6.18%
01	6515	8,745.00	540.00	6.17%
01	6520	247,374.00	15,461.00	6.25%
01	7085	759,577.00	46,941.00	6.18%
01	7220	577,397.00	35,683.00	6.18%
01	7510	967,874.00	59,814.00	6.18%
01	9010	25,667,615.00	405,483.00	1.58%
11	6371	1,904.00	95.00	4.99%
11	6391	3,071,991.00	156,238.00	5.09%
12	6105	3,778,844.00	233,533.00	6.18%
13	5310	13,657,063.00	699,241.00	5.12%
13	5320	3,457,626.00	177,030.00	5.12%
13	5330	1,611,106.00	82,489.00	5.12%
13	5370	137,764.00	7,054.00	5.12%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,696,065.62	3,696,065.62
2. State Lottery Revenue	8560	4,083,085.00		1,441,089.00	5,524,174.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,083,085.00	0.00	5,137,154.62	9,220,239.62
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		2,748,861.00	2,748,861.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,058,657.00			4,058,657.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		4,058,657.00	0.00	2,748,861.00	6,807,518.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	24,428.00	0.00	2,388,293.62	2,412,721.62
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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	262,312,453.00	-0.52%	260,959,030.00	0.00%	260,959,030.00
2. Federal Revenues	8100-8299	13,950,837.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,152,185.00	0.00%	5,152,185.00	0.00%	5,152,185.00
4. Other Local Revenues	8600-8799	18,482,519.00	-85.49%	2,682,519.00	0.00%	2,682,519.00
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	(76,429,904.00)	0.00%	(76,429,904.00)	0.00%	(76,429,904.00)
6. Total (Sum lines A1 thru A5c)		223,468,090.00	-13.92%	192,363,830.00	0.00%	192,363,830.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				114,590,000.00		115,735,900.00
b. Step & Column Adjustment				1,145,900.00		1,157,359.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	114,590,000.00	1.00%	115,735,900.00	1.00%	116,893,259.00
2. Classified Salaries						
a. Base Salaries				35,204,495.00		35,556,540.00
b. Step & Column Adjustment				352,045.00		355,565.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,204,495.00	1.00%	35,556,540.00	1.00%	35,912,105.00
3. Employee Benefits	3000-3999	64,188,368.00	0.95%	64,798,821.00	5.23%	68,185,463.00
4. Books and Supplies	4000-4999	3,463,106.00	1.73%	3,523,018.00	2.12%	3,597,706.00
5. Services and Other Operating Expenditures	5000-5999	22,796,258.00	1.73%	23,190,633.00	2.12%	23,682,275.00
6. Capital Outlay	6000-6999	46,712.00	1.73%	47,520.00	2.12%	48,528.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,377,875.00	0.00%	1,377,875.00	0.00%	1,377,875.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,511,958.00)	0.00%	(2,511,958.00)	0.00%	(2,511,958.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,900,000.00	0.00%	1,900,000.00	0.00%	1,900,000.00
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)		241,054,856.00	1.06%	243,618,349.00	2.24%	249,085,253.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(17,586,766.00)		(51,254,519.00)		(56,721,423.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,291,935.09		9,705,169.09		(41,549,349.91)
2. Ending Fund Balance (Sum lines C and D1)		9,705,169.09		(41,549,349.91)		(98,270,772.91)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	9,705,169.09		(41,549,349.91)		(98,270,772.91)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,705,169.09		(41,549,349.91)		(98,270,772.91)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	9,705,169.09		(41,549,349.91)		(98,270,772.91)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	14,721,358.12				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		24,426,527.21		(41,549,349.91)		(98,270,772.91)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	19,455,673.00	0.00%	19,455,673.00	0.00%	19,455,673.00
3. Other State Revenues	8300-8599	27,748,467.00	0.00%	27,748,467.00	0.00%	27,748,467.00
4. Other Local Revenues	8600-8799	16,053,903.00	0.00%	16,053,903.00	0.00%	16,053,903.00
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	76,429,904.00	-1.86%	75,009,570.00	0.00%	75,009,570.00
6. Total (Sum lines A1 thru A5c)		139,687,947.00	-1.02%	138,267,613.00	0.00%	138,267,613.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,532,698.00		36,898,025.00
b. Step & Column Adjustment				365,327.00		368,980.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,532,698.00	1.00%	36,898,025.00	1.00%	37,267,005.00
2. Classified Salaries						
a. Base Salaries				27,738,691.00		28,016,078.00
b. Step & Column Adjustment				277,387.00		280,161.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,738,691.00	1.00%	28,016,078.00	1.00%	28,296,239.00
3. Employee Benefits	3000-3999	30,715,000.00	1.80%	31,266,576.00	4.89%	32,794,410.00
4. Books and Supplies	4000-4999	11,815,451.00	3.02%	12,172,277.00	3.13%	12,553,269.00
5. Services and Other Operating Expenditures	5000-5999	27,799,687.00	3.02%	28,639,238.00	3.13%	29,535,646.00
6. Capital Outlay	6000-6999	1,070,000.00	3.02%	1,102,314.00	3.13%	1,136,816.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,317,248.00	0.00%	1,317,248.00	0.00%	1,317,248.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,062,474.00	0.00%	1,062,474.00	0.00%	1,062,474.00
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)		138,051,249.00	1.76%	140,474,230.00	2.48%	143,963,107.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,636,698.00		(2,206,617.00)		(5,695,494.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,984,143.68		8,620,841.68		6,414,224.68
2. Ending Fund Balance (Sum lines C and D1)		8,620,841.68		6,414,224.68		718,730.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,620,841.77		6,414,224.68		718,730.68
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	(0.09)		0.00		0.00
f. Total Components of Ending Fund Balance		8,620,841.68		6,414,224.68		718,730.68
(Line D3f must agree with line D2)						

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

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	262,312,453.00	-0.52%	260,959,030.00	0.00%	260,959,030.00
2. Federal Revenues	8100-8299	33,406,510.00	-41.76%	19,455,673.00	0.00%	19,455,673.00
3. Other State Revenues	8300-8599	32,900,652.00	0.00%	32,900,652.00	0.00%	32,900,652.00
4. Other Local Revenues	8600-8799	34,536,422.00	-45.75%	18,736,422.00	0.00%	18,736,422.00
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	0.00	0.00%	(1,420,334.00)	0.00%	(1,420,334.00)
6. Total (Sum lines A1 thru A5c)		363,156,037.00	-8.96%	330,631,443.00	0.00%	330,631,443.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				151,122,698.00		152,633,925.00
b. Step & Column Adjustment				1,511,227.00		1,526,339.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	151,122,698.00	1.00%	152,633,925.00	1.00%	154,160,264.00
2. Classified Salaries						
a. Base Salaries				62,943,186.00		63,572,618.00
b. Step & Column Adjustment				629,432.00		635,726.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,943,186.00	1.00%	63,572,618.00	1.00%	64,208,344.00
3. Employee Benefits	3000-3999	94,903,368.00	1.22%	96,065,397.00	5.12%	100,979,873.00
4. Books and Supplies	4000-4999	15,278,557.00	2.73%	15,695,295.00	2.90%	16,150,975.00
5. Services and Other Operating Expenditures	5000-5999	50,595,945.00	2.44%	51,829,871.00	2.68%	53,217,921.00
6. Capital Outlay	6000-6999	1,116,712.00	2.97%	1,149,834.00	3.09%	1,185,344.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,695,123.00	0.00%	2,695,123.00	0.00%	2,695,123.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,449,484.00)	0.00%	(1,449,484.00)	0.00%	(1,449,484.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,900,000.00	0.00%	1,900,000.00	0.00%	1,900,000.00
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)		379,106,105.00	1.32%	384,092,579.00	2.33%	393,048,360.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(15,950,068.00)		(53,461,136.00)		(62,416,917.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,276,078.77		18,326,010.77		(35,135,125.23)
2. Ending Fund Balance (Sum lines C and D1)		18,326,010.77		(35,135,125.23)		(97,552,042.23)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,620,841.77		6,414,224.68		718,730.68
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	9,705,169.00		(41,549,349.91)		(98,270,772.91)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,326,010.77		(35,135,125.23)		(97,552,042.23)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	9,705,169.09		(41,549,349.91)		(98,270,772.91)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.09)		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	14,721,358.12		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)						
		24,426,527.12		(41,549,349.91)		(98,270,772.91)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		6.44%		-10.82%		-25.00%
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)						
		26,639.76		26,639.76		26,639.76
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		379,106,105.00		384,092,579.00		393,048,360.00
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)						
		379,106,105.00		384,092,579.00		393,048,360.00
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)						
		11,373,183.15		11,522,777.37		11,791,450.80
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)						
		11,373,183.15		11,522,777.37		11,791,450.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		NO		NO

Current LEA: 07-61796-0000000 West Contra Costa Unified		
Selected SELPA: AZ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AZ	West Contra Costa Unified	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	98,650.00	0.00	0.00	(1,363,701.00)				
Other Sources/Uses Detail					19,800,000.00	800,379.00	0.00	0.00
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	164,354.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,526.00	0.00	233,533.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(109,176.00)	965,814.00	0.00				
Other Sources/Uses Detail					800,379.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	19,800,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	109,176.00	(109,176.00)	1,363,701.00	(1,363,701.00)	20,600,381.00	20,600,381.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	29,500.00	0.00	0.00	(1,449,484.00)				
Other Sources/Uses Detail					0.00	1,900,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	124,405.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	498,442.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(29,500.00)	826,637.00	0.00				
Other Sources/Uses Detail					1,900,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					23,400,090.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	23,400,090.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	29,500.00	(29,500.00)	1,449,484.00	(1,449,484.00)	25,300,090.00	25,300,090.00		

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	27,867	27,024		
Charter School				
Total ADA	27,867	27,024	3.0%	Not Met
Second Prior Year (2018-19)				
District Regular	26,788	26,404		
Charter School				
Total ADA	26,788	26,404	1.4%	Not Met
First Prior Year (2019-20)				
District Regular	26,472	26,640		
Charter School		0		
Total ADA	26,472	26,640	N/A	Met
Budget Year (2020-21)				
District Regular	26,640			
Charter School	0			
Total ADA	26,640			

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 NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

We are a declining enrollment district.

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	28,248	31,649		
Charter School				
Total Enrollment	28,248	31,649	N/A	Met
Second Prior Year (2018-19)				
District Regular	28,034	31,760		
Charter School				
Total Enrollment	28,034	31,760	N/A	Met
First Prior Year (2019-20)				
District Regular	28,121	32,978		
Charter School				
Total Enrollment	28,121	32,978	N/A	Met
Budget Year (2020-21)				
District Regular	27,982			
Charter School				
Total Enrollment	27,982			

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	26,808	31,649	
Charter School		0	
Total ADA/Enrollment	26,808	31,649	84.7%
Second Prior Year (2018-19)			
District Regular	26,403	31,760	
Charter School			
Total ADA/Enrollment	26,403	31,760	83.1%
First Prior Year (2019-20)			
District Regular	26,640	32,978	
Charter School	0		
Total ADA/Enrollment	26,640	32,978	80.8%
Historical Average Ratio:			82.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			83.4%

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	26,640	27,982		
Charter School	0			
Total ADA/Enrollment	26,640	27,982	95.2%	Not Met
1st Subsequent Year (2021-22)				
District Regular	26,640	27,982		
Charter School				
Total ADA/Enrollment	26,640	27,982	95.2%	Not Met
2nd Subsequent Year (2022-23)				
District Regular	26,640	27,982		
Charter School				
Total ADA/Enrollment	26,640	27,982	95.2%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Projecting flat enrollment and ADA for subsequent years 2021/22 & 2022/23 per the County Office of Education's guidance.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	26,639.76	26,639.76	26,639.76	26,639.76
b. Prior Year ADA (Funded)		26,639.76	26,639.76	26,639.76
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
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)				
		0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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)	109,957,211.00	109,718,809.00	109,718,809.00	109,718,809.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	305,830,490.00	283,010,631.00	283,010,631.00	283,010,631.00
District's Projected Change in LCFF Revenue:		-7.46%	0.00%	0.00%
LCFF Revenue Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Due to full implementation, the Governor's current May Revision with a Deficit Factor, and the County's recommendation of "flat" funding the out years, we do not meet the standard in this case.

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)	192,155,965.87	233,527,381.28	82.3%
Second Prior Year (2018-19)	202,079,389.99	239,841,279.77	84.3%
First Prior Year (2019-20)	209,216,925.00	237,779,225.00	88.0%
Historical Average Ratio:			84.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	81.9% to 87.9%	81.9% to 87.9%	81.9% to 87.9%

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)	213,982,863.00	239,154,856.00	89.5%	Not Met
1st Subsequent Year (2021-22)	216,091,261.00	241,718,349.00	89.4%	Not Met
2nd Subsequent Year (2022-23)	220,990,827.00	247,185,253.00	89.4%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Bargaining unit contracts are settled for 2018 through the 2020/21 fiscal year causing the ratio to exceed the standard. Additionally, the severe cuts have also caused an unbalance to further out years causing a not met status.

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):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-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)	25,578,982.00		
Budget Year (2020-21)	33,406,510.00	30.60%	Yes
1st Subsequent Year (2021-22)	19,455,673.00	-41.76%	Yes
2nd Subsequent Year (2022-23)	19,455,673.00	0.00%	No

Explanation:
(required if Yes)

State & Federal imposed cuts due to Covid19 pandemic.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	38,391,319.00		
Budget Year (2020-21)	32,900,652.00	-14.30%	Yes
1st Subsequent Year (2021-22)	32,900,652.00	0.00%	No
2nd Subsequent Year (2022-23)	32,900,652.00	0.00%	No

Explanation:
(required if Yes)

State & Federal imposed cuts due to Covid19 pandemic.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	36,090,651.00		
Budget Year (2020-21)	34,536,422.00	-4.31%	No
1st Subsequent Year (2021-22)	18,736,422.00	-45.75%	Yes
2nd Subsequent Year (2022-23)	18,736,422.00	0.00%	No

Explanation:
(required if Yes)

Decline in all revenues projected due to the economic impact of the Covid19 pandemic.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	16,442,392.00		
Budget Year (2020-21)	15,278,557.00	-7.08%	Yes
1st Subsequent Year (2021-22)	15,695,295.00	2.73%	No
2nd Subsequent Year (2022-23)	16,150,975.00	2.90%	No

Explanation:
(required if Yes)

CPI adjustments.

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

First Prior Year (2019-20)	63,940,630.00		
Budget Year (2020-21)	50,595,945.00	-20.87%	Yes
1st Subsequent Year (2021-22)	51,829,871.00	2.44%	No
2nd Subsequent Year (2022-23)	53,217,921.00	2.68%	No

Explanation:
(required if Yes)

Budget cuts established and CPI adjustments made.

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)	100,060,952.00		
Budget Year (2020-21)	100,843,584.00	0.78%	Met
1st Subsequent Year (2021-22)	71,092,747.00	-29.50%	Not Met
2nd Subsequent Year (2022-23)	71,092,747.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	80,383,022.00		
Budget Year (2020-21)	65,874,502.00	-18.05%	Not Met
1st Subsequent Year (2021-22)	67,525,166.00	2.51%	Met
2nd Subsequent Year (2022-23)	69,368,896.00	2.73%	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)

State & Federal imposed cuts due to Covid19 pandemic.

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

State & Federal imposed cuts due to Covid19 pandemic.

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

Decline in all revenues projected due to the economic impact of the Covid19 pandemic.

- 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)

CPI adjustments.

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

Budget cuts established and CPI adjustments made.

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)	379,106,105.00			
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' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	379,106,105.00	11,373,183.15	11,149,532.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

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)	32,618,173.49	34,037,843.12	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,493,287.38	3,710,443.05	42,013,293.21
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.09)	(0.09)
e. Available Reserves (Lines 1a through 1d)	41,111,460.87	37,748,286.08	42,013,293.12
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	398,640,669.27	381,325,673.42	398,878,876.00
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)	398,640,669.27	381,325,673.42	398,878,876.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.3%	9.9%	10.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.4%	3.3%	3.5%

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)	(39,973,511.12)	260,362,173.42	15.4%	Not Met
Second Prior Year (2018-19)	(5,186,537.99)	241,402,716.88	2.1%	Met
First Prior Year (2019-20)	18,366,480.00	238,579,604.00	N/A	Met
Budget Year (2020-21) (Information only)	(17,586,766.00)	241,054,856.00		

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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2017-18)	47,490,851.16	49,204,681.69	N/A	Met
Second Prior Year (2018-19)	19,020,544.69	9,231,170.57	51.5%	Not Met
First Prior Year (2019-20)	3,432,898.59	8,925,455.09	N/A	Met
Budget Year (2020-21) (Information only)	27,291,935.09			

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.)	26,640	26,640	26,640
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): _____

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	379,106,105.00	384,092,579.00	393,048,360.00
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)	379,106,105.00	384,092,579.00	393,048,360.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,373,183.15	11,522,777.37	11,791,450.80
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)	11,373,183.15	11,522,777.37	11,791,450.80

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	9,705,169.09	(41,549,349.91)	(98,270,772.91)
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)	(0.09)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	14,721,358.12		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	24,426,527.12	(41,549,349.91)	(98,270,772.91)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.44%	-10.82%	-25.00%
District's Reserve Standard (Section 10B, Line 7):	11,373,183.15	11,522,777.37	11,791,450.80
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

Due to Covid19, all districts will be showing negative Reserves barring significant reductions.

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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(78,518,771.00)			
Budget Year (2020-21)	(76,429,904.00)	(2,088,867.00)	-2.7%	Met
1st Subsequent Year (2021-22)	(76,429,904.00)	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	(76,429,904.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	19,800,000.00			
Budget Year (2020-21)	0.00	(19,800,000.00)	-100.0%	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	800,379.00			
Budget Year (2020-21)	1,900,000.00	1,099,621.00	137.4%	Not Met
1st Subsequent Year (2021-22)	1,900,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	1,900,000.00	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)

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)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	11	Fund 01, 8000-8090, 8600-8699	01, 7438 & 7439	8,160,000
General Obligation Bonds	35	Fund 51, 8290, 8570-8579, 8600-8999	51, 7433 & 7434	1,104,256,189
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				1,112,416,189

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	1,384,689	1,379,242	1,376,084	1,380,809
General Obligation Bonds	73,865,683	81,783,637	80,084,651	83,357,274
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	75,250,372	83,162,879	81,460,735	84,738,083
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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)

The General Fund will be covering the COP payments. The GO bonds are an obligation of the voters which the County Treasurer will collect from.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

b. Do benefits continue past age 65?

Yes

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

Lifetime benefits ended in 2006 and retirees who retired prior to 1/1/2007 were grandfathered into the program and continue to receive this benefit. Since then, a new retiree benefit program has been implemented by the district.

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
---------------------	-------------------

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

246,223,941.00
25,936,099.00
220,287,842.00
Actuarial
Jun 30, 2018

Data must be entered.

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)
a.	20,298,881.00	20,298,881.00	20,298,881.00
b.	17,676,031.00	17,676,031.00	17,676,031.00
c.	15,586,378.00	15,586,378.00	15,586,378.00
d.	2,149	2,149	2,149

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

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

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

Yes

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

Dental & Vision are self-insured by the district and administered by Keenan & Associates.

3. Self-Insurance Liabilities

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

0.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	4,631,856.00	4,631,856.00	4,631,856.00
b. Amount contributed (funded) for self-insurance programs	5,277,180.00	5,277,180.00	5,277,180.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions				

Data must be entered for all years.

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 13, 2018

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:

Jun 01, 2018

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2018

End Date:

Jun 30, 2021

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)?

Yes	Yes	No
-----	-----	----

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)
Yes	Yes	Yes
Capped	Capped	Capped

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

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

Data must be entered for all years.

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.

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No

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)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
80/20	80/20	80/20

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
Yes	No	No

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				

Data must be entered for all years.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer	80/20	80/20	80/20
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|---|----------------------------------|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="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) | <input type="text" value="No"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <input type="text" value="Yes"/> |
| 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? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="Yes"/> |
| 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) | <input type="text" value="Yes"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="Yes"/> |

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

Comments:
(optional)

A9: Chief Business Official, August 1, 2019.
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End of School District Budget Criteria and Standards Review

Section 4

2020-2021 PUBLIC HEARING BUDGET PRESENTATION



2020 – 2021 Budget

West Contra Costa Unified School District
June 10, 2020

Tony Wold, Ed.D.,
Associate Superintendent, Business Services

2019 – 2020 Budget Calendar

Budgeting for a school district is a continuous, year-round process. Projections continually change based on new and changing information. There are 6 formal reports presented to the Board:

- ❖ June 30, 2019 Adopted 2019 – 20 Budget
- ❖ September 18, 2019 Unaudited Actuals
- ❖ December 11, 2019 1st Interim Budget *(Data as of October 31, 2019)*
- ❖ March 11, 2020 2nd Interim Budget *(Data as of January 31, 2020)*
- ❖ May 20, 2020 3rd Interim Budget *(Data as of April 30, 2020) mostly Pre-COVID*
- ❖ **June 10, 2020** **Adopted 2020 – 21 Budget**

Other than the presentation of the actual financial information (unaudited actuals) all other budget presentations are a combination of **actuals and projections** for the current and upcoming year

Tonight's Agenda

- State Economy and Bond Sale
- Budget Priorities and "School" Next Year
- 2020 – 2021 Budget
 - What is in and not in the budget
- Budget Reduction targets
- Cash Flow
- What comes Next

Bond Fund Issuance June 3, 2020

- On June 3rd, 2020, West Contra Costa Unified School District successfully issued \$130 million in “new money” general obligation bonds. The issuance comprised of \$65 million from 2010 Measure D and \$65 million from 2012 Measure E, marking the final issuance from both measures.
- The 2010 Measure D and 2012 Measure E bonds were issued as current interest bonds with a combined interest cost of approximately 2.60% over a 30-year repayment term.
 - **The combined rate at 2.60% marks the lowest borrowing cost for any “new money” series of general obligation bonds previously issued by 2010 Measure D and 2012 Measure E.**
- Timing of the sale was extremely favorable as interest rates in the municipal bond market are at historically low levels. The bonds were met with strong investor demand from many major institutional investors including Black Rock, Goldman Sachs, Mackay Shields, Vanguard and Wells Capital Management.

History of 2010 Measure D - \$380,000,000

Issue	Issue Date	Par Value	Interest Rate (True Interest Cost)	First Interest Payment	First Principal Payment	Final Maturity	Status	First Optional Call
Election of 2010, Series A	11/22/2011	\$79,000,000	5.00%	2/1/2012	8/1/2012	8/1/2041	Partially Refunded	8/1/2021
Election of 2010, Series A-1 (QSCBs)	11/22/2011	\$21,000,000	1.34%	2/1/2011	8/1/2022	8/1/2030	Outstanding	"Make-whole"
Election of 2010, Series B	10/31/2013	\$40,000,000	5.02%	2/1/2014	8/1/2014	8/1/2045	Outstanding	8/1/2023
Election of 2010, Series C	3/12/2015	\$50,000,000	3.99%	8/1/2015	8/1/2016	8/1/2054	Outstanding	8/1/2025
Election of 2010, Series D	3/15/2016	\$60,000,000	3.74%	8/1/2016	8/1/2016	8/1/2054	Outstanding	8/1/2025
Election of 2010, Series E	5/10/2018	\$65,000,000	3.68%	2/1/2019	8/1/2020	8/1/2047	Outstanding	8/1/2028
2018 GO Ref Bonds (Taxable) ^[1]	5/10/2018	\$71,890,000	4.32%	8/1/2018	2/1/2019	8/1/2041	Outstanding	8/1/2028
Election of 2010, Series F	6/3/2020	<u>\$65,000,000</u>	2.60%	8/1/2020	8/1/2020	8/1/2049	Outstanding	8/1/2030
Total		\$451,890,000						
Less Refunding Bonds		<u>(\$71,890,000)</u>						
Issued From Authorization		<u>\$380,000,000</u>						
Remaining Authorization		\$0						

[1] 2018 Refunding Bonds refunded a portion of the Series A Bonds.

History of 2012 Measure E - \$360,000,000

Issue	Issue Date	Par Value	Interest Rate (True Interest Cost)	First Interest Payment	First Principal Payment	Final Maturity	Status	First Optional Call
Election of 2012, Series A	10/31/2013	\$85,000,000	4.95%	2/1/2014	8/1/2014	8/1/2045	Outstanding	8/1/2023
Election of 2012, Series B	3/12/2015	\$85,000,000	4.06%	8/1/2015	8/1/2016	8/1/2054	Outstanding	8/1/2025
Election of 2012, Series C	3/15/2016	\$65,000,000	3.73%	8/1/2016	8/1/2016	8/1/2054	Outstanding	8/1/2026
Election of 2012, Series D	5/10/2018	\$60,000,000	3.68%	2/1/2019	8/1/2020	8/1/2047	Outstanding	8/1/2028
Election of 2012, Series E	6/3/2018	<u>\$65,000,000</u>	2.60%	8/1/2020	8/1/2020	8/1/2049	Outstanding	8/1/2030
Total		\$360,000,000						
Issued From Authorization		<u>\$360,000,000</u>						
Remaining Authorization		\$0						

Governor's May Revision

- The Governor's May Revision includes significant cuts to education due to a projected \$54 billion deficit due to COVID-19 which equates to a **reduction of funding under Proposition 98 of \$19 billion since the January proposal**
 - Reverses \$6.1 billion in K-12 program expansion and spending increases
 - Spends down \$16.2 billion in the Budget Stabilization Account
 - Borrows \$4.1 billion in special funds
 - Utilizes \$8.3 billion in federal CARES Act (including the school share)
- While utilizing some one-time solutions, the Proposal is for a 10% reduction to LCFF funding for the 2020 – 2021 school year
- The proposed budget also includes apportionment deferrals of \$1.9 billion from 2019 – 2020 and an additional \$5.4 billion from 2020 - 2021
 - The Governor essentially requested a Federal bailout to fund K-12 education for the upcoming school year
 - The District must publish our budget prior to the State finalizing the budget for 2020 – 2021 which will likely require a 45-day revise to be completed

Take-Aways from Governor's Budget

- The COVID-19 Pandemic has created a massive budget deficit at the State level that erases 3 years of LCFF growth overnight.
- The State of California does not have a solution to the economic impact from COVID-19 and is formally requesting help from the Federal Government
- 2021 – 2022 will likely be worse than 2020 – 2021 economically
- It will be necessary for the Educational Community to advocate for relief to be able to provide even the basic services
 - The State eliminated all new programs from the January budget proposal
 - School Districts will not be in a financial position to add programs or services and will in fact be forced to make significant reductions in existing programs

State Legislature Has a Different Budget Strategy

- Major changes to the Governor's May Revision:
 - Rejects \$8.1 billion of proposed cuts to Proposition 98 funding this includes rejecting cuts to:
 - K-12 Local Control Funding Formula;
 - K-12 Categorical programs, including the After School Education Safety Program and Career Technical Education Programs (CTEIG and Strong Workforce);
 - State Preschool and Child Care reimbursement rates; and
 - Community Colleges, including career technical education.
- Includes no Proposition 98 cuts, instead if federal funds do not materialize \$5.3 billion of school funding will be converted to a deferral.
- Provides an Average Daily Attendance (ADA) hold harmless for in the 2020-21 fiscal year and **requires distance learning** in the event of school closures.

The Governor Still has the most Power

- This is the update from the Bob Blattner who is a key Sacramento Budget Expert:
 - First, even with the Legislature united, this is a three-way chess game – every move and counter-move needs to be taken in light of its potential impact on a prospective bailout package out of Washington, D.C., which is the preferred solution for everyone.
 - Remember (again) that the California State Budget isn't nicknamed "The Governor's Document" for nothing. Newsom has the authority to blue-pencil individual items he doesn't like, or even veto the entire package, as Jerry Brown did in 2011 when he deemed the Legislature's product "unbalanced."

The County Office and FCMAT Required 2020 – 2021 Budget Adoption Assumptions

- The Contra Costa County Office Of Education directed school districts to utilize the Governor's Proposal of a 2.31% COLA which is then **reduced by 10%** for all LCFF Funds along with additional Categorical reductions
 - The next two years are then budgeted with a 0% COLA
 - This is the common message guidance outlined by FCMAT
- The County Office anticipates that school districts will need to revise their budgets in the Fall as new information is finalized
 - The County has recommended that Districts go forward with the public hearing and budget adoption in the same meeting due to the changes that will occur after budget adoption
- It is very likely that we will not have clarity of options or solutions until later in the summer or early in the fall

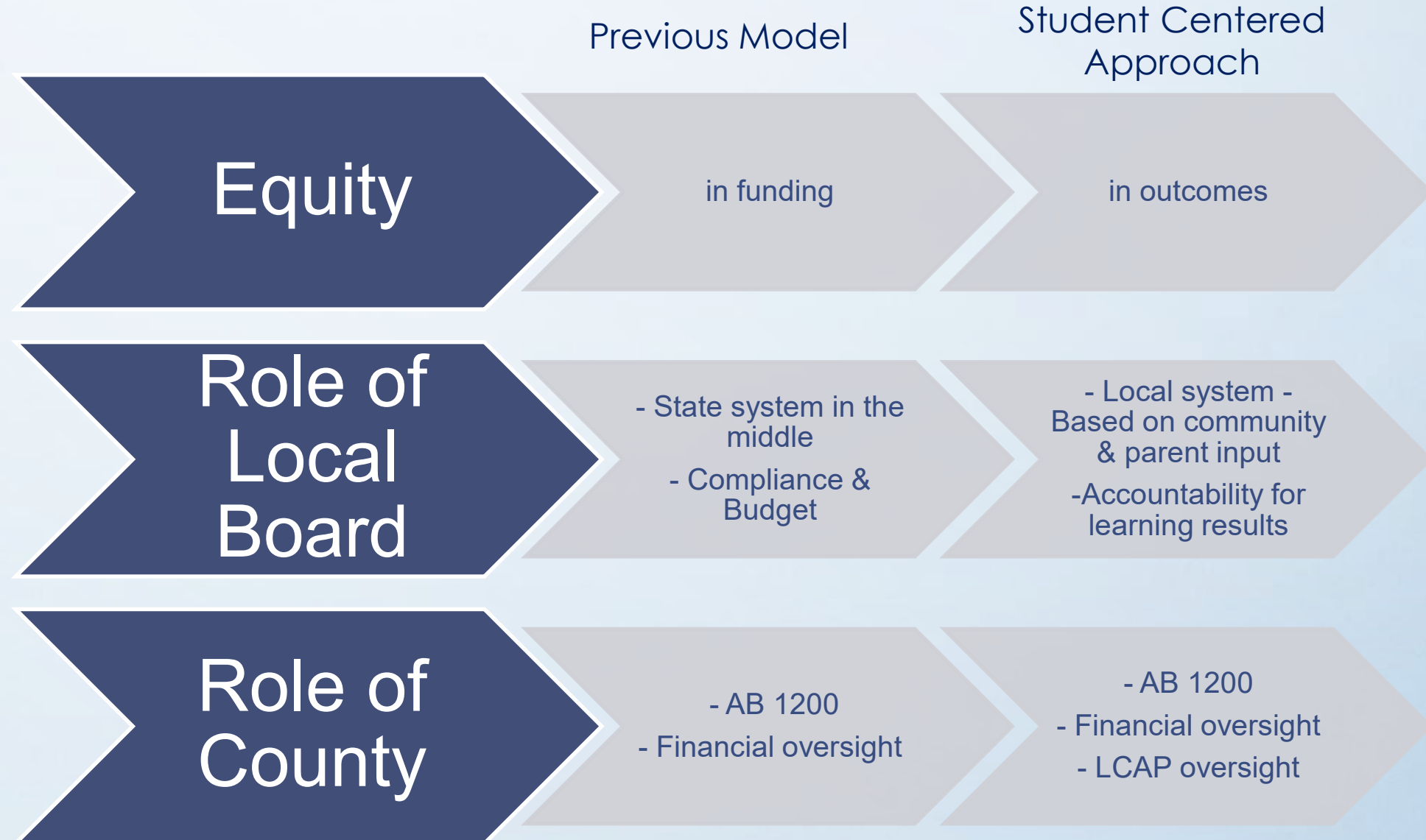
2019 – 2020 Board Budget Priorities

- Roadmap 2.0
- English Language Arts program elementary schools
- Dual language immersion program
- Support for African American students
- Positive school climate
- Stege Elementary School
- *Make necessary reductions to maintain a positive certification for the 2019 – 20 and two subsequent years budgets*

DLCAP Budget Recommendations

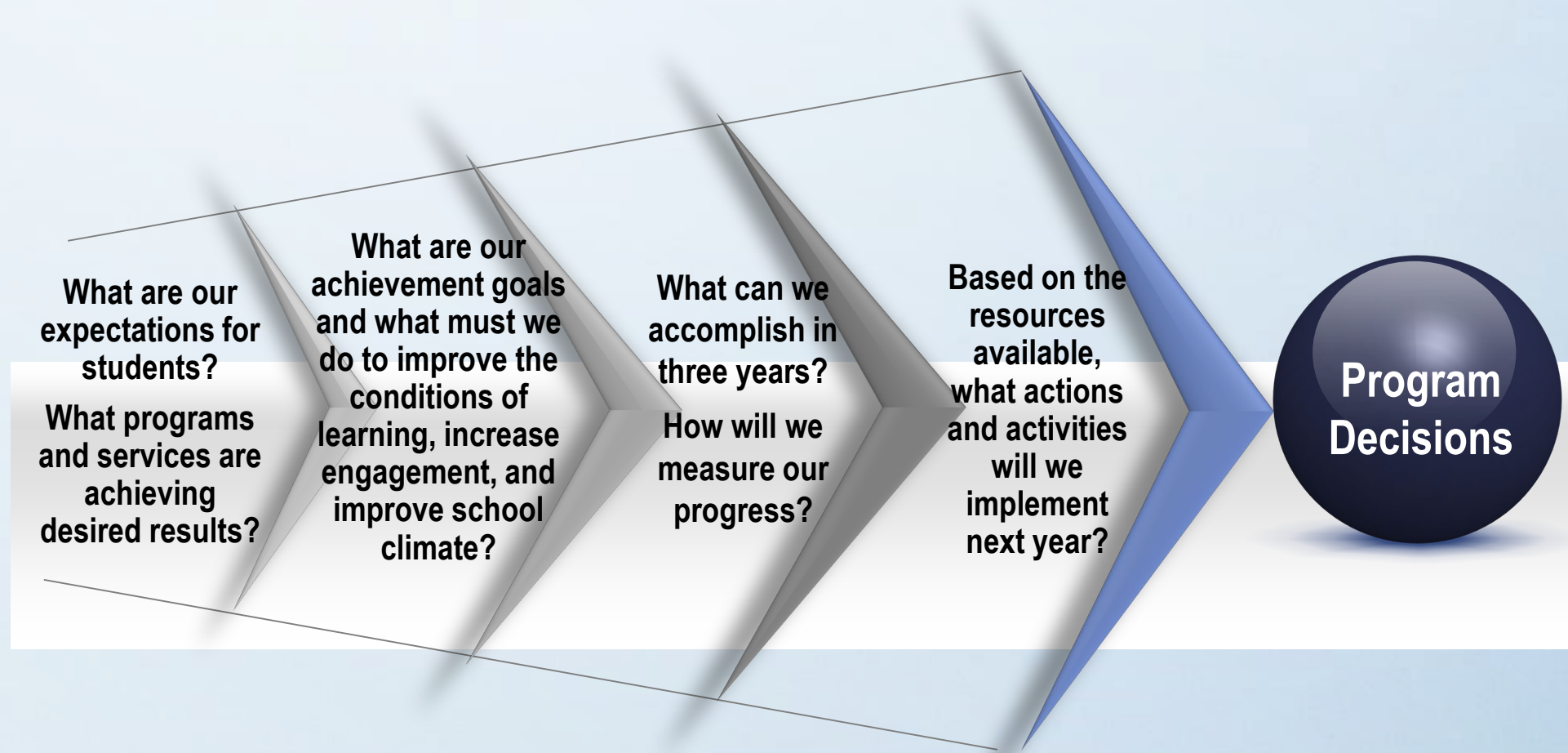
- All base funding shall be included in the LCAP
- Cuts to Supplemental funded programs should be proportional to the cuts the District needs to make
- Utilize an evaluation tool to evaluate all direct service programs funded by LCAP. Programs which fail to provide timely, adequate data be immediately reviewed and defunded, and those funds reallocated to other direct-services LCAP programs.
- Create a concrete plan to address the dire need for mental health services.

LCFF Budget Development System Shifts



A New Way of Budget Thinking

- The new system requires us to think first about outcomes
- No longer are you limited by what you can afford to do in a single year – start thinking about what you could accomplish in three years



Budget Building Blocks

- The District must be able to demonstrate that it can meet it's financial obligations for the budget year + 2 out years under AB1200.
 - The District must also maintain adequate reserves
 - Recommended reserve levels are approximately 2 months of payroll, or 17%
- In a balanced budget:
 - Revenue – Expenditures = a positive number and reserves increase



Budget Development in the COVID-19 Era

- The way “School” is delivered has changed dramatically and will be ever changing over the next year due to the Pandemic
- New requirements, services, instructional delivery methods, groupings, and training are all going to be necessary
- This will require a shifting of resources, and likely new resources, to be able to implement necessary programs and services for students
- We will need to reassess all district priorities to respond to the impact of COVID-19

State Guidance On Reopening “School”

State Superintendent Tony Thurmond released a comprehensive guiding principles document about areas that Districts will need to consider as they plan on how to reopen school next year

- The next couple of slides contain several excerpts from within that document and we have a summary of the issues and costs that may need to be considered as we move forward in our planning
- **None of the costs that are associated with these concepts and needs are currently included in the budget**

State Guidance On Reopening “School”

Forward from State Superintendent Tony Thurmond

- “I will continue to passionately advocate every student having the opportunity to have access to a quality public school education, whether that is in a physical classroom or in a distance learning environment.”
- “We encourage all LEAs to keep the emotional well-being of all at the forefront of their decision making. This is also a time to reflect on systems that may not have worked for every child, and we encourage you to please continue to eliminate the barriers to student success that existed before the closure.”

State Guidance On Reopening “School”

- While the checklist focuses on statewide guidance, **the final decision to reopen will be made by each LEA** working in close collaboration with local health officials and community stakeholders, including families, staff, and labor partners.
 - Items in the checklist will likely require collaboration between labor and management groups and in some cases a revisit of existing bargaining agreements.
- As we return to “School”, it will be critical to leverage the Local Control and Accountability Plan (LCAP) concentration funds, supplemental federal Title I, Title III, and federal flexibilities on programs and supports to accelerate learning
- Engaging parents and the community in this acceleration can be done with a parent liaison who facilitates family engagement.

State Guidance On Reopening “School”

- Recommends the designation of a COVID-19 coordinator.
- Have adequate supplies for both employees and students including soap, hand sanitizer, and tissues.
- Ensure gloves, masks, disposable aprons, and other supplies are readily available.
- Provide at least six feet of physical distancing between groups or tables by increasing table spacing, removing tables, marking tables as closed, or providing a physical barrier between tables.
- Determine student and staff capacity of each school meeting six-foot physical distancing objectives.

State Guidance On Reopening “School”

- Active Screening. Engage in symptom screening as staff enter worksites, consistent with public health guidance, which includes visual wellness checks and temperature checks with no-touch thermometers.
- As recommended by the CDC, all staff should wear face coverings.
- Ensure staffing levels are sufficient to meet unique facility cleanliness, physical distancing, student learning, and health and safety needs to address COVID-19.
- Limit access to campus for parents and other visitors.
- The CDC recommends cancelling all field trips and intergroup events.

Examples of Unfunded Mandates

- The implementation of “School” requires multiple personal safety items to be purchased and provided. The following slides illustrate some of the potential costs associated with reopening.
- **None of the costs are currently within the Budget.**

Procurement of Disposable Masks

▶ Disposable Masks for Students

Size	1 Mask per Student	180 Masks per Student	Cost \$1.00/Mask
KIDS	10,496	1,889,280	\$1,889,280
S/M	5,936	1,068,480	\$1,068,480
M/L	12,233	2,201,940	\$2,201,940
			Including Tax
Total:	28,665	5,159,700	\$5,636,972

▶ Disposable Masks for Staff

District	Staff Size	225 Masks per Staff	Cost \$1.00/Mask
School Sites	3,050	M/L	686,250
Non School Sites	349	M/L	78,525
			Including Tax
Total:	3,399		764,775
			\$835,537

Procurement of Reusable Masks

▶ Reusable Masks for Students

Size	1 Mask per Student	15 Masks per Student	Cost \$3.50/Mask
KIDS	10,496	157,440	\$551,040
S/M	5,936	89,040	\$311,640
M/L	12,233	183,495	\$642,232
			Including Tax
Total:	28,665	429,975	\$1,644,117

▶ Reusable Masks for Staff

District	Staff	Size	15 Masks per Staff	Cost \$3.50/Mask
School Sites	3,050	M/L	45,750	\$160,125
Non School Sites	349	M/L	5,235	\$18,322
				Including Tax
Total:	3,399		50,985	\$194,954

Social Distance Shield Offices at School Sites & Departments



- ▶ SOCIAL DISTANCE SHIELD # FLAT TABLE TOPPER - 47" WIDE X 31" TALL WINDOW CLEAR POLYCARB .118" THICK ROUNDED TOP CORNERS & 2 MOUNTING FEET W/ STANDARD TRANSACTION SLOT (19" WIDE X 2" TALL) **(420 @ \$105.14/EA)**
- ▶ SOCIAL DISTANCE SHIELD - FLAT TABLE TOPPER - 31.5" WIDE X 23.5" TALL WINDOW CLEAR POLYCARB. 118" THICK ROUNDED TOP CORNERS 2 MOUNTING FEET W/ NO STANDARD TRANSACTION SLOT **(300 @ \$89.34/EA)**
- ▶ **Total: \$77,525 Including Tax.**

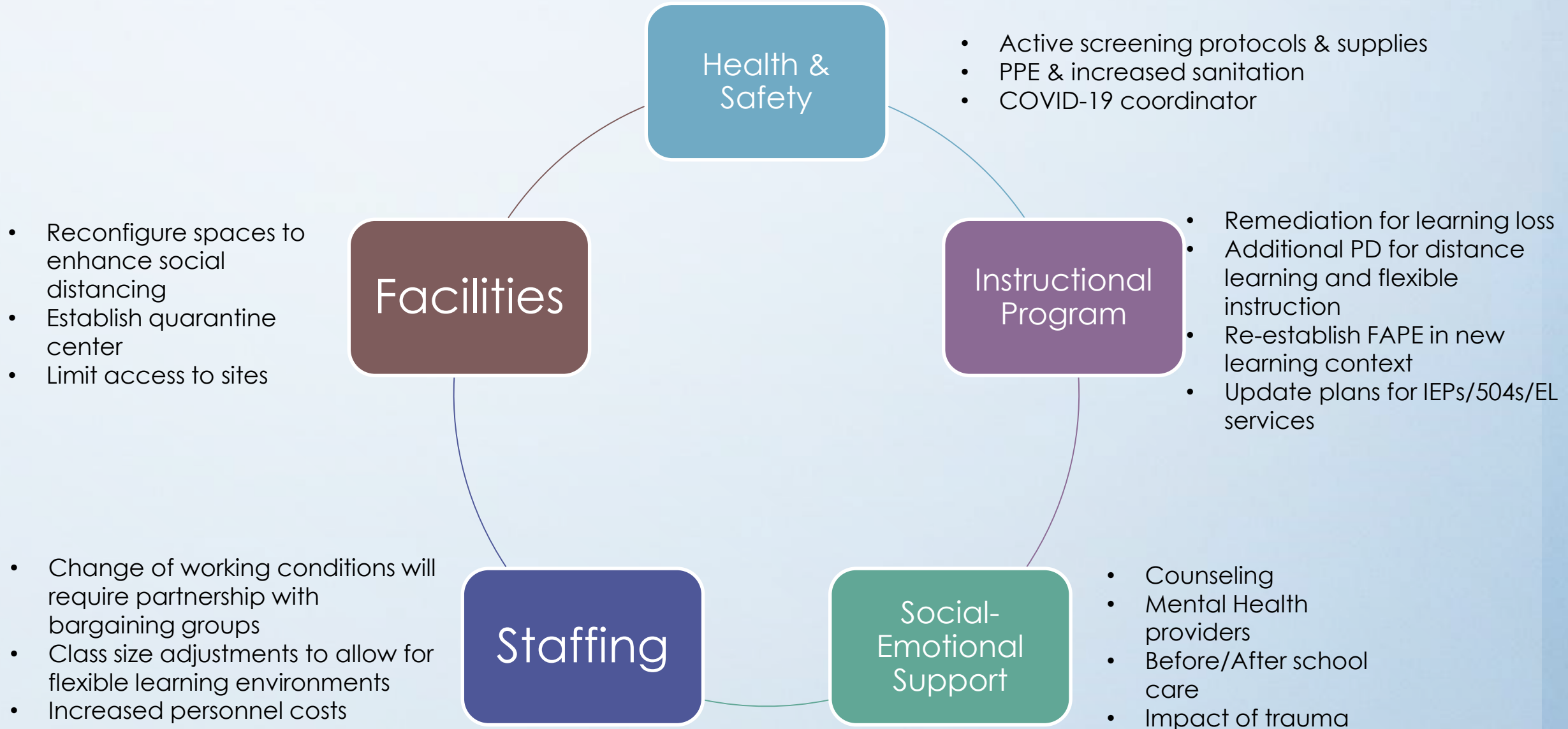
Non-Contact Thermometers

- ▶ Thermometer for every instructional room at school sites and offices.
 - ▶ 2117 Rooms
 - ▶ \$43.50/EA
 - ▶ **Total: \$100,608 Including Tax**
- ▶ Thermometer for every non-school site office building.
 - ▶ 30 Thermometers (Estimate)
 - ▶ \$43.50/EA
 - ▶ **Total: \$1,426 Including Tax**

Student Needs Drive Our Budget

- The COVID-19 Pandemic and the call for Social Justice has fundamentally changed the lives of our students, staff, and community. This change requires new thinking about our priorities and services to address:
 - Lost learning and the need for rapid remediation
 - Support for student groups that are chronically underachieving
 - Social and emotional impact of trauma
 - Inequities with respect to access to technology
 - Impact of second language learners ability to reach fluency
 - Safety provisions for staff and students
 - Staff development for teachers and support staff to be able to provide high quality impactful instruction in a distance learning environment
- With the adoption of the budget the District has a plan to create a multi-tiered approach to tackling these challenges through Board study sessions and community engagement

Conditions for Reopening “School”



Budget Development Timeline Changes

- In past years the development of the LCAP drove the final budget.
 - With the LCAP timeline shifted to December the District has placed a “hold” on LCAP expenditures that are not connected to ongoing staffing or essential services
- The LCAP timeline change allows the Board to utilize a process over this summer to analyze the existing priorities and make adjustments and shift resources to the new priorities that have emerged based upon our new reality
- After adoption of the Budget an appropriate two-way dialogue with stakeholders should occur to ensure that resources are directed to the appropriate priorities by the Board

AASAT Resolution

- District Staff has been working to shift a variety of Resources to support African American Student Achievement
- Since many of our budgets are tied to personnel costs including over 84% of our Supplemental and Concentration Funds we had to utilize multiple different resources
- The Resolution called for approximately \$7.2 million in support. Based upon the Governor's and Legislatures proposals the amount of Supplemental and Concentration Funding will **decrease between 5% to 14%** reducing the amount to a range between \$6.2 and \$6.8 million using the ratios
- The District plans to utilize the summer to work collaboratively to review all aspects of the District's budget to identify additional resources to redirect to our most critical needs for "School."

Funding Allocated to African American Student Achievement

Completed Allocations

Funding Sources	Amount
CSI/Prop 49	\$280,000
LCAP Central	\$1,169,643
Federal Funds	\$375,760
Special Ed set-aside	\$900,000
Philanthropy	\$400,000
TOTAL	\$3,125,403

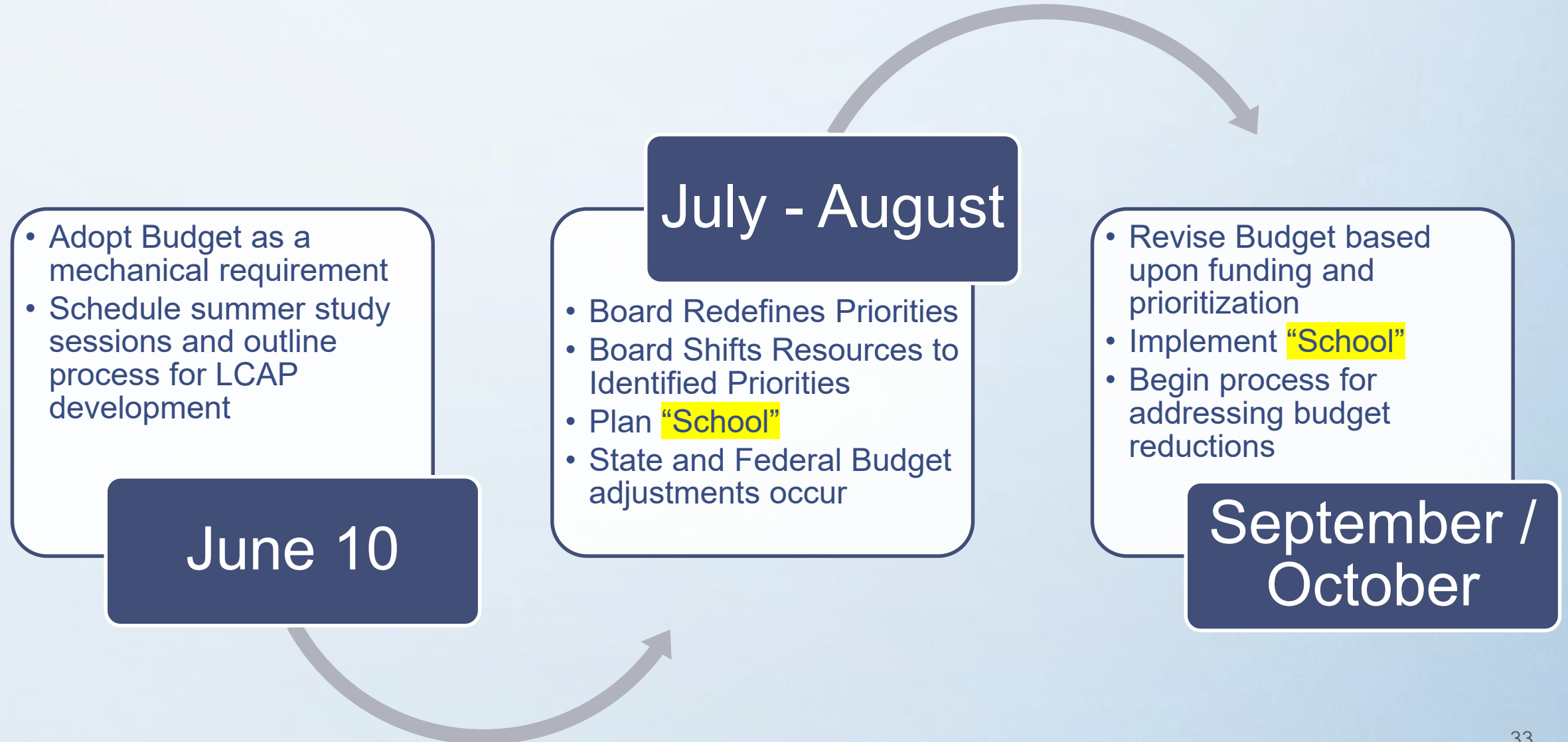
Summer Next Steps Allocations

Funding Sources	Amount
Site % or other LCAP Shifts	\$1,000,000
Shift Safety Budget to AA Mental Health	\$1,500,000
CARES Act Funding / Other	\$1,000,000
TOTAL	\$3,500,000

Total Potential Budget

Type of Funding	Amount
Ongoing	\$4,945,403
One-time	\$1,680,000
Total	\$6,625,403

Adopting the Budget is a Mechanical Requirement – Things will change



2020 – 2021 Preliminary Budget - Revenue

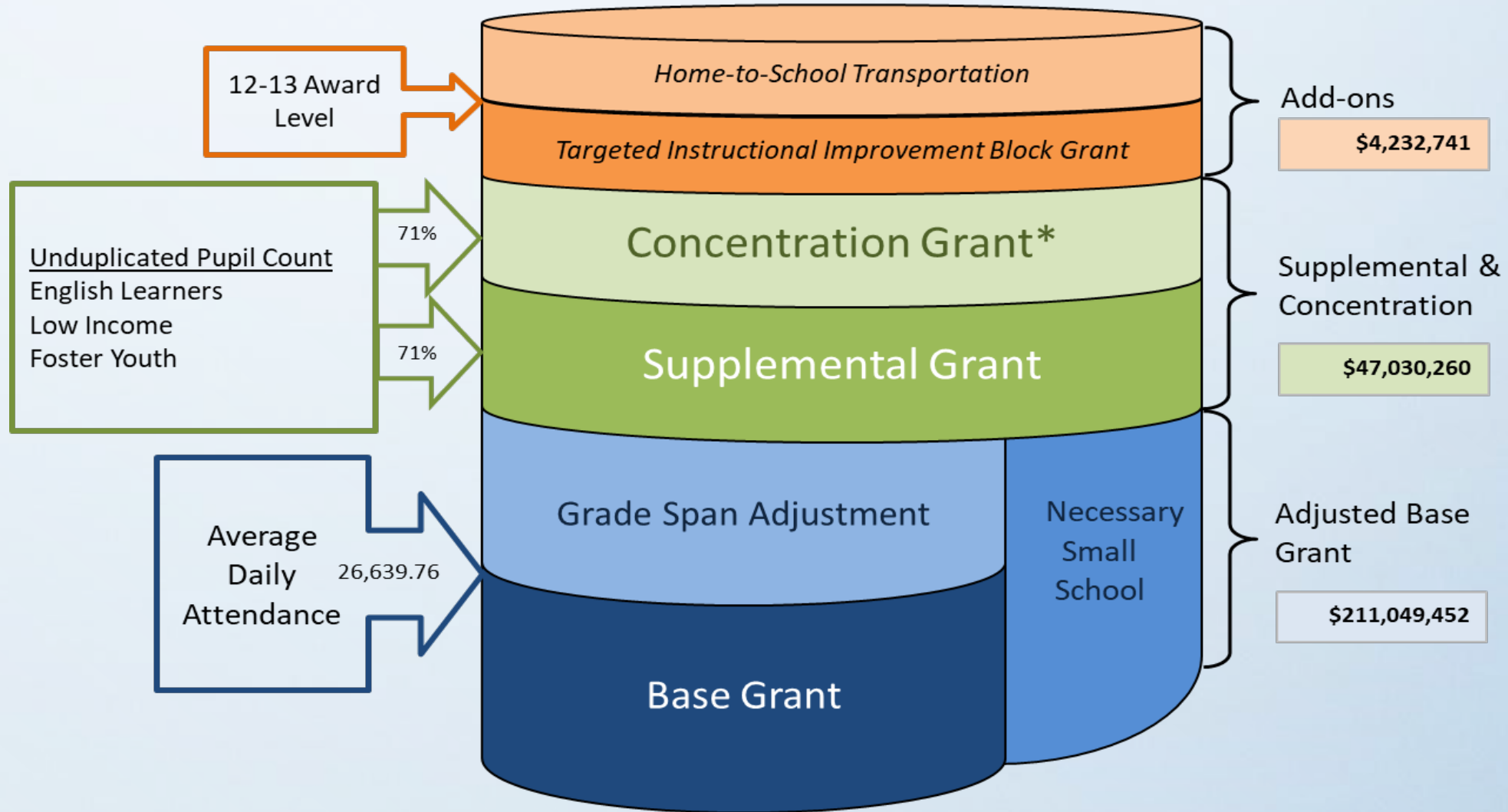
Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	287,946,537.00	0.00	287,946,537.00	262,312,453.00	0.00	262,312,453.00	-8.9%
2) Federal Revenue		8100-8299	0.00	25,578,982.00	25,578,982.00	13,950,837.00	19,455,673.00	33,406,510.00	30.6%
3) Other State Revenue		8300-8599	9,610,122.00	28,781,197.00	38,391,319.00	5,152,185.00	27,748,467.00	32,900,652.00	-14.3%
4) Other Local Revenue		8600-8799	18,108,196.00	17,982,455.00	36,090,651.00	18,482,519.00	16,053,903.00	34,536,422.00	-4.3%
5) TOTAL, REVENUES			315,664,855.00	72,342,634.00	388,007,489.00	299,897,994.00	63,258,043.00	363,156,037.00	-6.4%

One-time Revenue of CARES Act and Utilization of OPEB and Pre-school block grant

Reduction in LCFF Revenue

Unrestricted Revenue Sources

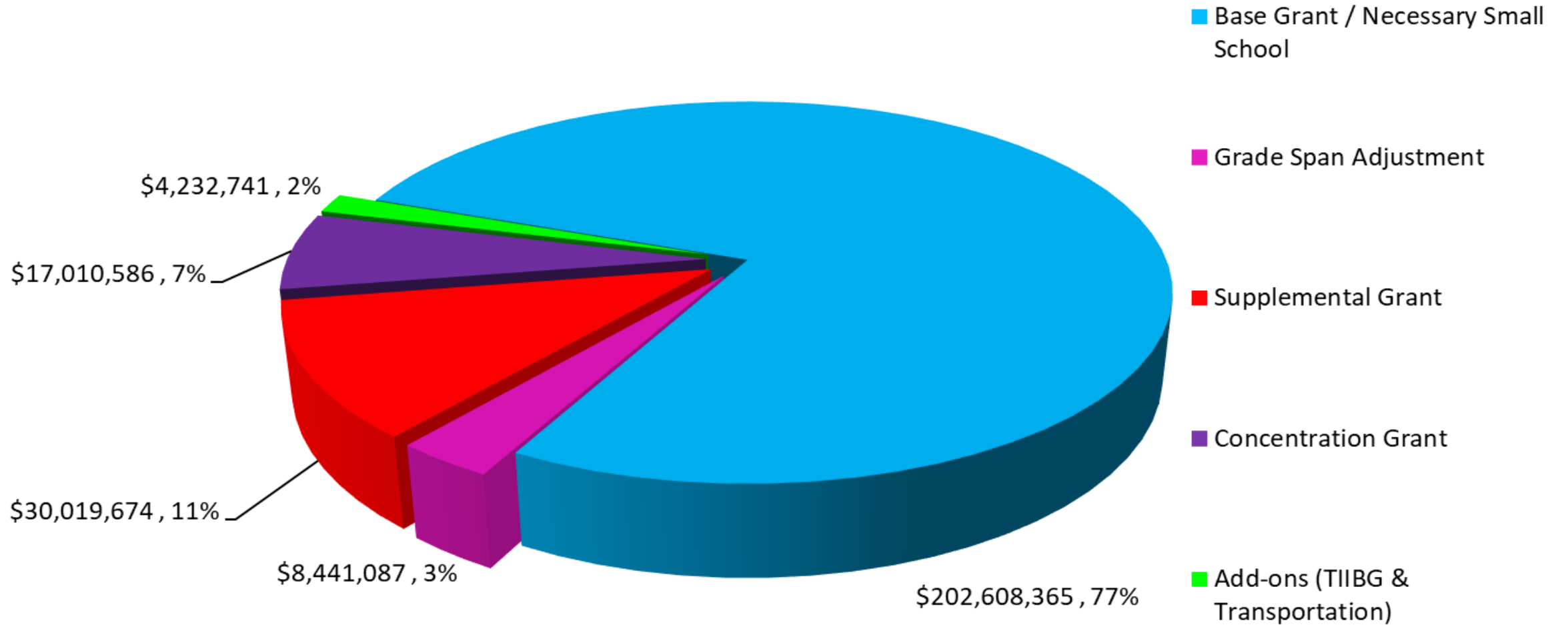
TOTAL TARGET LCFF: \$262,312,453



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

Unrestricted Revenue Sources

2020-21



Major Expenditure Assumptions – Out Years (Fund 01 ONLY)

	2019-2020	2020-2021	2021-2022	2022-2023
Projected COLA (Dartboard)	3.26%	2.31%	0.00%	0.00%
Deficit Factor		-7.92%	-12.18%	-14.95%
Step & Column cost	\$1,402,304	\$1,462,397	\$1,497,945	\$1,512,924
STRS (increased rate)	\$931,210	(\$2,578,275)	(\$150,457)	\$2,431,380
PERS (increased rate)	\$542,118	(\$739,294)	\$760,910	\$955,262
Restricted Maintenance (3% contribution)	\$1,173,052	\$30,356	(\$1,068,671)	\$0
Reserve for Economic Uncertainties	\$0	\$0	\$182,583	\$211,674
Declining Enrollment (loss of revenue)	\$2,579,914	\$559,795	\$84,466	\$84,466
Special Education Contribution (SELPA)	\$2,745,873	\$2,814,519	\$2,884,882	\$2,884,882
Cafeteria Contribution	\$800,000	\$1,900,000	\$1,900,000	\$1,900,000
Insurance / Workers Compensation	\$439,899	\$650,000	\$650,000	\$650,000
Salary Settlements	\$9,751,423	\$5,325,722	\$0	\$0
Statutory Benefits Cost Increases	\$362,143	\$351,118	\$360,733	\$398,207
Program Contributions (CPI estimate)	\$618,090	\$163,098	\$462,968	\$617,795
TOTAL New Expenditures	\$21,346,026	\$9,939,436	\$7,565,359	\$11,646,590

2020 – 2021 Preliminary Budget - Expenditures

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	113,562,244.00	42,498,432.00	156,060,676.00	114,590,000.00	36,532,698.00	151,122,698.00	-3.2%
2) Classified Salaries		2000-2999	32,677,426.00	28,870,035.00	61,547,461.00	35,204,495.00	27,738,691.00	62,943,186.00	2.3%
3) Employee Benefits		3000-3999	62,977,255.00	32,045,478.00	95,022,733.00	64,188,368.00	30,715,000.00	94,903,368.00	-0.1%
4) Books and Supplies		4000-4999	3,932,720.00	12,509,669.00	16,442,389.00	3,463,106.00	11,815,451.00	15,278,557.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	25,879,321.00	38,061,309.00	63,940,630.00	22,796,258.00	27,799,687.00	50,595,945.00	-20.9%
6) Capital Outlay		6000-6999	192,343.00	2,676,402.00	2,868,745.00	46,712.00	1,070,000.00	1,116,712.00	-61.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	1,669,968.00	1,889,593.00	3,559,561.00	1,377,875.00	1,317,248.00	2,695,123.00	-24.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,112,052.00)	1,748,351.00	(1,363,701.00)	(2,511,958.00)	1,062,474.00	(1,449,484.00)	6.3%
9) TOTAL EXPENDITURES			237,779,225.00	160,299,269.00	398,078,494.00	239,154,856.00	133,051,249.00	377,206,105.00	-5.2%

Board approved expenditure reductions were included in the budget and significant reductions were made in non-salary expenditures

District Revenue and Expenditures Fund 01 Combined

Year	Revenue	Expense
2015 – 2016	\$340,214,523.53	\$309,902,278.54
2016 – 2017	\$334,337,590.93	\$337,500,166.46
2017 – 2018	\$354,747,420.08	\$371,805,877.13
2018 – 2019	\$366,105,318.65	\$379,764,236.31
2019 – 2020*	\$388,007,489.00	\$398,878,873.00
2020 – 2021** projected	\$363,156,037.00	\$379,106,105.00
2021 – 2022 projected	\$331,891,464.00	\$384,092,578.00
2022 – 2023 projected	\$331,891,464.00	\$393,048,359.00

*includes OPEB Transfer

** includes OPEB Transfer and one-time CARES Act funds

2020 – 2021 Preliminary Budget - Transfers

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)	
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	19,800,000.00	0.00	19,800,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	800,379.00	0.00	800,379.00	1,900,000.00	0.00	1,900,000.00	137.4%
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	(78,518,771.00)	78,518,771.00	0.00	(76,429,904.00)	76,429,904.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,519,150.00)	78,518,771.00	18,999,621.00	(78,329,904.00)	76,429,904.00	(1,900,000.00)	-110.0%

Fund 17 Transfer in current year

Among other requirements
Special Education costs
are greater than Special
Education revenue

Nutrition Services contribution

2020 – 2021 Preliminary Budget – Ending Fund Balance

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)			18,366,480.00	(9,437,864.00)	8,928,616.00	(17,586,766.00)	1,636,698.00	(15,950,068.00)	-278.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			3,432,898.59	16,422,010.68	19,854,909.27	27,291,935.09	6,984,146.68	34,276,081.77	72.6%
b) Audit Adjustments			5,492,556.50	0.00	5,492,556.50	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,925,455.09	16,422,010.68	25,347,465.77	27,291,935.09	6,984,146.68	34,276,081.77	35.2%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,925,455.09	16,422,010.68	25,347,465.77	27,291,935.09	6,984,146.68	34,276,081.77	35.2%
2) Ending Balance, June 30 (E + F1e)			27,291,935.09	6,984,146.68	34,276,081.77	9,705,169.09	8,620,844.68	18,326,013.77	-46.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	6,984,146.77	6,984,146.77	0.00	8,620,844.77	8,620,844.77	23.4%
c) Committed									
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			27,291,935.09	(0.09)	27,291,935.00	9,705,169.09	(0.09)	9,705,169.00	-64.4%

Unrestricted/Fund 17 Balance

Year	Beginning Fund Balance	Ending Fund Balance	Change
2014 – 2015	\$33,697,397.30	\$34,549,022.28	\$851,624.98
2015 – 2016	\$33,963,035.64	\$61,125,190.75	\$27,162,155.11
2016 – 2017	\$61,125,190.75	\$63,134,077.09	\$2,008,886.34
2017 – 2018	\$63,134,077.09	\$48,849,344.06	(\$14,284,733.03)
2018 – 2019	\$48,849,344.06	\$38,082,475.70	(\$10,766,868.36)
2019 – 2020	\$43,575,032.20*	\$42,013,293.12	(\$1,561,739.08)
2020 – 2021	\$42,013,293.12	\$24,426,527.12	(\$17,586,766.00)
2021 – 2022	\$24,426,527.12	(\$28,615,824.88)	(\$53,042,352.00)

*includes Audit Adjustment

Summary of Board Approved Budget Actions Pre COVID-19 Impact

- Resolved current year budget deficit of **\$39.9 million**
 - Utilized one-time Fund 17 reserve and OPEB trust
- Adopted 2020 – 2021 reductions and one-time shifts to mitigate **\$45.6 million** of the structural deficit
 - Utilized one time OPEB (\$15.8 million) and Adopted cuts (\$29.8 million)
- Targeted need to identify **\$18.0 million** in additional reductions for the 2021 – 2022 school year through negotiations during the 2020 – 2021 school year to be adopted by June 2021
 - Possible supporting solutions Schools and Communities First and Parcel Tax options for November election
 - Utilization of ending fund balances (remaining reserves) one-time

Budget Reductions Next Year 2021 - 2022 (\$44.0 million) – Governor's Proposal

REQUIRED REDUCTIONS	Amount	Cut Target
Reductions Required Pre COVID-19	\$18.0	
Reductions Required due to COVID-19	\$26.0	\$44.0

A total of **\$18.0 million in additional cuts** will need to be identified for 2022-23 prior to any impact from COVID-19 to State Revenue

**Total Reductions Required over the next
2 years (2021 – 2022 & 2022 – 2023)
is \$62 million**

COVID-19 MYP Based Upon Governor's Proposal

<u>(\$ in millions)</u>	2019-20	2020-21	2021-22	2022-23
Revenue	\$388.0	\$349.2	\$331.9	\$331.8
Proposed CARES Act		\$13.9		
Expenditures	\$398.8	\$379.1	\$384.1	\$393.0
2021 - 2022 Required Cuts			(\$18.0)	
2021 - 2022 COVID-19 Additional Cuts			(\$26.0)	
2022 - 2023 COVID-19 Additional Cuts				(\$18.0)
Net Increase / (Decrease)	(\$10.8)	(\$16.0)	(\$52.2)	(\$61.2)
Fund 01 Beginning Balance Combined (Unrestricted & Restricted)	\$25.3	\$34.3	\$18.3	(\$33.9)
Fund 17 Beginning Balance	\$34.0	\$14.7	\$14.7	\$0.0
Unaudited Actuals Estimated Carryover				
Projected Fund 01 Ending Balance & Components of Ending Balance	\$34.3	\$18.3	(\$33.9)	(\$95.1)
Restricted Balance	\$7.0	\$8.6	\$9.3	\$6.2
Assigned for Future Cuts	\$27.3	\$9.7	(\$28.5)	(\$101.3)
Fund 17 Reserve	\$14.7	\$14.7	\$0.0	\$0.0
Fund 17 + Economic Uncertainties %	10.53%	6.44%	-7.42%	-25.78%

Includes 10% LCFF Reduction

Includes one-time OPEB Transfer

All One-time Federal Funds and OPEB Transfers are used up in 2020 - 2021

The District will have sufficient reserves to cover the 2020 – 2021 school year but would exhaust all reserves and Fund 17 if cuts are not completed for the 2021 – 2022 school year.

2021 – 2022 & 2022 - 2023 Ending Balances are without cuts

COVID-19 MYP with \$44 million in Cuts for 2021 - 2022

<u>(\$ in millions)</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Revenue	\$388.0	\$349.2	\$331.9	\$331.8
Proposed CARES Act		\$13.9		
Expenditures	\$398.8	\$379.1	\$340.1	\$331.0
2021 - 2022 Required Cuts			(\$18.0)	
2021 - 2022 COVID-19 Additional Cuts			(\$26.0)	
2022 - 2023 COVID-19 Additional Cuts				(\$18.0)
Net Increase / (Decrease)	(\$10.8)	(\$16.0)	(\$8.2)	\$0.8
Fund 01 Beginning Balance Combined (Unrestricted & Restricted)	\$25.3	\$34.3	\$18.3	\$10.1
Fund 17 Beginning Balance	\$34.0	\$14.7	\$14.7	\$14.7
Unaudited Actuals Estimated Carryover				
Projected Fund 01 Ending Balance & Components of Ending Balance	\$34.3	\$18.3	\$10.1	\$10.9
Restricted Balance	\$7.0	\$8.6	\$9.3	\$6.2
Assigned for Future Cuts	\$27.3	\$9.7	\$0.8	\$4.7
Fund 17 Reserve	\$14.7	\$14.7	\$14.7	\$14.7
Fund 17 + Economic Uncertainties %	10.53%	6.44%	4.56%	5.86%

Includes 10% LCFF Reduction

Includes cuts of \$44 million for 2021 – 2022 AND another \$18 million for 2022 - 2023

All One-time Federal Funds and OPEB Transfers are used up in 2020 - 2021

LCFF Funding Based-Upon Governor's Proposal

Year	Funded COLA	UPP %	Base Grant LCFF Funding (Based on Grade Spans)	Categorical Add-ons*** (Added to Base Funding)	Supplemental LCFF Grant Funding	Concentration LCFF Grant Funding	Total LCFF Funding
2016 - 2017	0.00%	74.35%	\$213,488,235	\$4,703,045	\$31,745,701	\$20,654,986	\$270,591,967
2017 - 2018	1.56%	74.09%	\$214,984,159	\$4,703,045	\$31,856,353	\$20,520,238	\$272,063,795
2018 - 2019	3.70%	73.65%	\$220,781,906	\$4,703,045	\$32,521,175	\$20,587,912	\$278,594,038
2019 - 2020	3.26%	72.17%	\$229,206,159	\$4,703,045	\$33,189,051	\$19,940,936	\$287,039,191
2020 - 2021	(7.92%)*	70.72%	\$211,049,452	\$4,232,741	\$30,019,674	\$17,010,586	\$262,312,453
2021 - 2022	(12.18%)**	69.68%	\$211,040,414	\$4,232,741	\$29,635,564	\$16,050,311	\$260,959,030
2022 - 2023	(14.95%)**	69.78%	\$211,048,356	\$4,232,741	\$29,635,564	\$16,050,311	\$260,966,972

Year	Change in Base LCFF	Change in LCFF Supplemental / Concentration	Total LCFF Change in Funding	Total LCFF Supplemental / Concentration Allocated Funding	LCAP Reported Supplemental / Concentration Expenditures
2016 - 2017	(\$1,082,249)	(\$716,237)	(\$1,798,486)	\$52,400,687	\$45,718,403
2017 - 2018	\$1,495,924	(\$24,096)	\$1,471,828	\$52,376,591	\$51,037,388
2018 - 2019	\$5,797,747	\$732,496	\$6,530,243	\$53,109,087	\$54,018,468
2019 - 2020	\$8,424,253	\$20,900	\$8,445,153	\$53,129,987	\$54,777,568
2020 - 2021	(\$18,627,011)	(\$6,099,727)	(\$24,726,738)	\$47,030,260	\$47,030,260
2021 - 2022	(\$9,038)	(\$1,344,385)	(\$1,353,423)	\$45,685,875	\$45,685,875
2022 - 2023	\$7,942	\$0	\$7,942	\$45,685,875	\$45,685,875

MYP Based Upon Legislative Proposal

(\$ in millions)	2019-20	2020-21	2021-22	2022-23
Revenue	\$388.0	\$378.4	\$361.0	\$361.0
Proposed CARES Act		\$13.9		
Expenditures	\$398.8	\$379.1	\$384.1	\$393.0
2021 - 2022 Required Cuts			(\$16.0)	
2021 - 2022 COVID-19 Additional Cuts			\$0.0	
2022 - 2023 COVID-19 Additional Cuts				(\$16.0)
Net Increase / (Decrease)	(\$10.8)	\$13.2	(\$23.1)	(\$32.0)
Fund 01 Beginning Balance Combined (Unrestricted & Restricted)	\$25.3	\$34.3	\$47.5	\$24.4
Fund 17 Beginning Balance	\$34.0	\$14.7	\$14.7	\$14.7
Unaudited Actuals Estimated Carryover				
Projected Fund 01 Ending Balance & Components of Ending Balance	\$34.3	\$47.5	\$24.4	(\$7.6)
Restricted Balance	\$7.0	\$9.3	\$9.4	\$6.2
Assigned for Future Cuts	\$27.3	\$38.2	\$15.0	\$0.9
Fund 17 Reserve	\$14.7	\$14.7	\$14.7	\$0.0
Fund 17 + Economic Uncertainties %	10.53%	13.95%	7.73%	0.23%

Includes one-time OPEB Transfer

All One-time Federal Funds are utilized in 2020 - 2021

The District will have sufficient reserves to cover the 2020 – 2021 AND 2021 - 2022 school year but would exhaust all reserves and Fund 17 if cuts are not completed for the 2021 – 2022 school year.

2021 – 2022 & 2022 – 2023 Ending Balances are without cuts

MYP Based Upon Legislative Proposal – Cuts Included

(\$ in millions)	2019-20	2020-21	2021-22	2022-23
Revenue	\$388.0	\$378.4	\$361.0	\$361.0
Proposed CARES Act		\$13.9		
Expenditures	\$398.8	\$379.1	\$368.1	\$361.0
2021 - 2022 Required Cuts			(\$16.0)	
2021 - 2022 COVID-19 Additional Cuts			\$0.0	
2022 - 2023 COVID-19 Additional Cuts				(\$16.0)
Net Increase / (Decrease)	(\$10.8)	\$13.2	(\$7.1)	\$0.0
Fund 01 Beginning Balance Combined (Unrestricted & Restricted)	\$25.3	\$34.3	\$47.5	\$40.4
Fund 17 Beginning Balance	\$34.0	\$14.7	\$14.7	\$14.7
Unaudited Actuals Estimated Carryover				
Projected Fund 01 Ending Balance & Components of Ending Balance	\$34.3	\$47.5	\$40.4	\$40.4
Restricted Balance	\$7.0	\$9.3	\$9.4	\$6.2
Assigned for Future Cuts	\$27.3	\$38.2	\$31.0	\$34.2
Fund 17 Reserve	\$14.7	\$14.7	\$14.7	\$14.7
Fund 17 + Economic Uncertainties %	10.53%	13.95%	12.42%	13.55%

Includes one-time OPEB Transfer

All One-time Federal Funds are utilized in 2020 - 2021

This incorporates \$16 million in cuts adopted for 2021 – 2022 and an additional \$16 million in cuts for 2022 – 2023.

Based upon this model the District will still need to make cuts each year that no COLA is funded by the State.

LCFF Funding Based-Upon Legislative Proposal

Year	Funded COLA	UPP %	Base Grant LCFF Funding (Based on Grade Spans)	Categorical Add-ons*** (Added to Base Funding)	Supplemental LCFF Grant Funding	Concentration LCFF Grant Funding	Total LCFF Funding
2016 - 2017	0.00%	74.35%	\$213,488,235	\$4,703,045	\$31,745,701	\$20,654,986	\$270,591,967
2017 - 2018	1.56%	74.09%	\$214,984,159	\$4,703,045	\$31,856,353	\$20,520,238	\$272,063,795
2018 - 2019	3.70%	73.65%	\$220,781,906	\$4,703,045	\$32,521,175	\$20,587,912	\$278,594,038
2019 - 2020	3.26%	72.17%	\$229,206,159	\$4,703,045	\$33,189,051	\$19,940,936	\$287,039,191
2020 - 2021	2.31%	70.72%	\$234,499,870	\$4,703,045	\$33,355,261	\$18,900,690	\$291,458,866
2021 - 2022	0.00%	69.68%	\$234,499,870	\$4,703,045	\$32,928,471	\$17,833,715	\$289,965,101
2022 - 2023	0.00%	69.78%	\$234,499,870	\$4,703,045	\$32,928,471	\$17,833,715	\$289,965,101

Year	Change in Base LCFF	Change in LCFF Supplemental / Concentration	Total LCFF Change in Funding	Total LCFF Supplemental / Concentration Allocated Funding	LCAP Reported Supplemental / Concentration Expenditures
2016 - 2017	(\$1,082,249)	(\$716,237)	(\$1,798,486)	\$52,400,687	\$45,718,403
2017 - 2018	\$1,495,924	(\$24,096)	\$1,471,828	\$52,376,591	\$51,037,388
2018 - 2019	\$5,797,747	\$732,496	\$6,530,243	\$53,109,087	\$54,018,468
2019 - 2020	\$8,424,253	\$20,900	\$8,445,153	\$53,129,987	\$54,777,568
2020 - 2021	\$5,293,711	(\$874,036)	\$4,419,675	\$52,255,951	\$52,255,951
2021 - 2022	\$0	(\$1,493,765)	(\$1,493,765)	\$50,762,186	\$50,762,186
2022 - 2023	\$0	(\$1,783,404)	(\$1,783,404)	\$48,978,782	\$48,978,782

Budget Reductions Next Year 2021 - 2022 (\$16.0 million) – Legislative Proposal

REQUIRED REDUCTIONS	Amount	Cut Target
Reductions Required Pre COVID-19 (Federal Funds Allow to Shift Target)	\$18.0	
Utilization of Federal Funds in 2020-2021	\$2.0	\$16.0

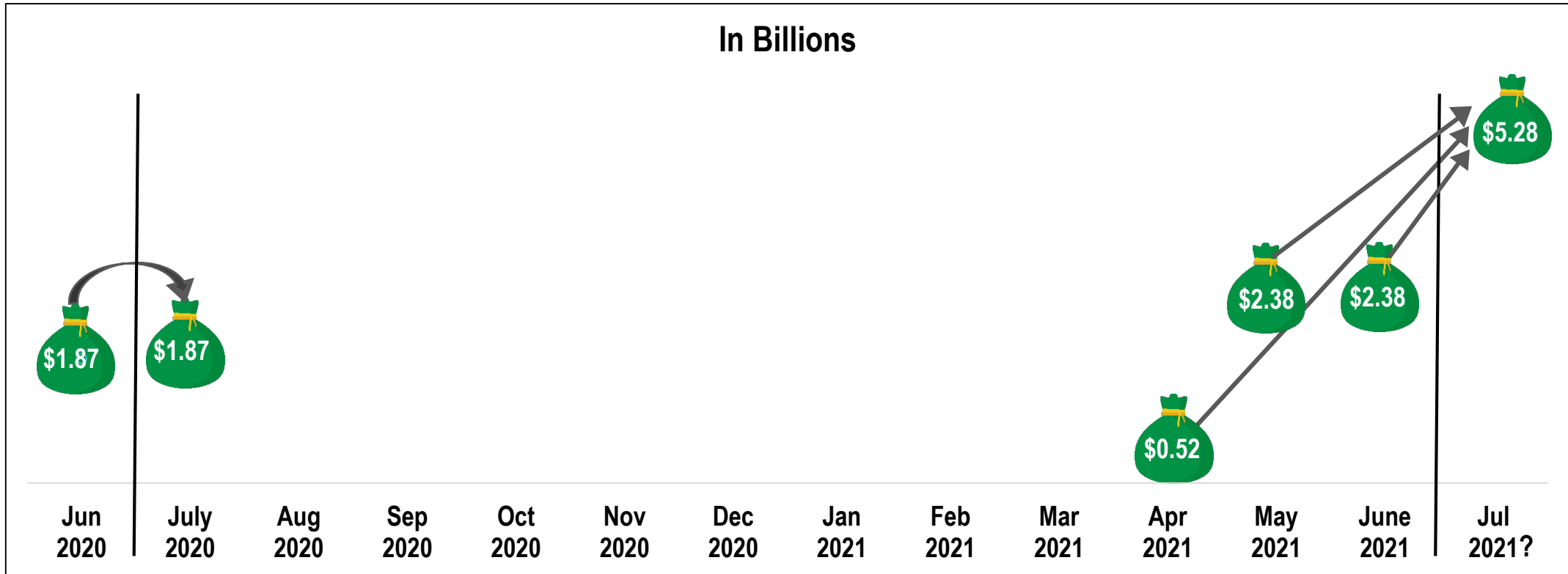
A total of **\$16.0 million in additional cuts** will need to be identified for 2022-23 prior to any impact from COVID-19 and no COLA State Revenue

**Total Reductions Required over the next
2 years (2021 – 2022 & 2022 – 2023)
is \$32 million**

Cash Flow

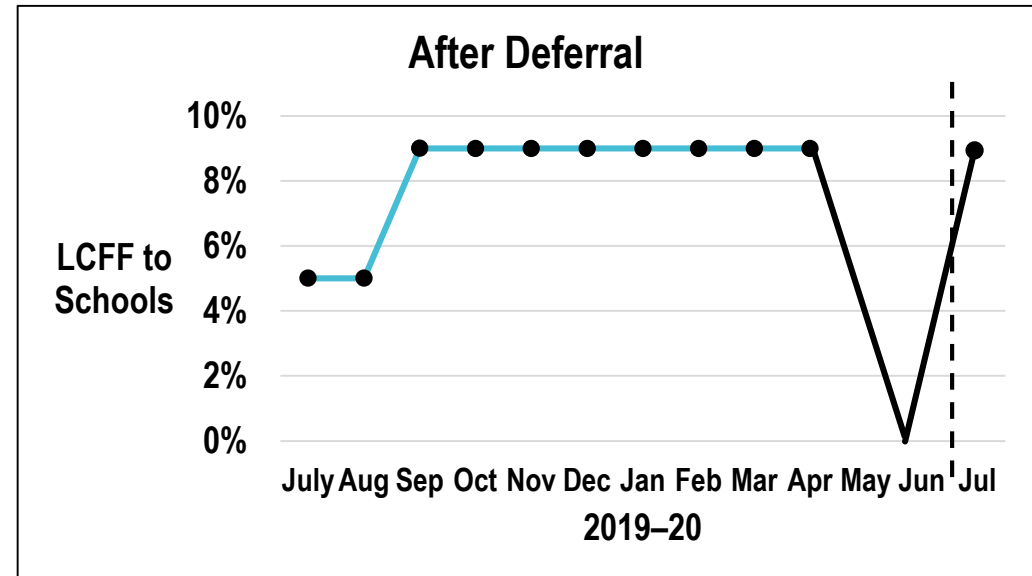
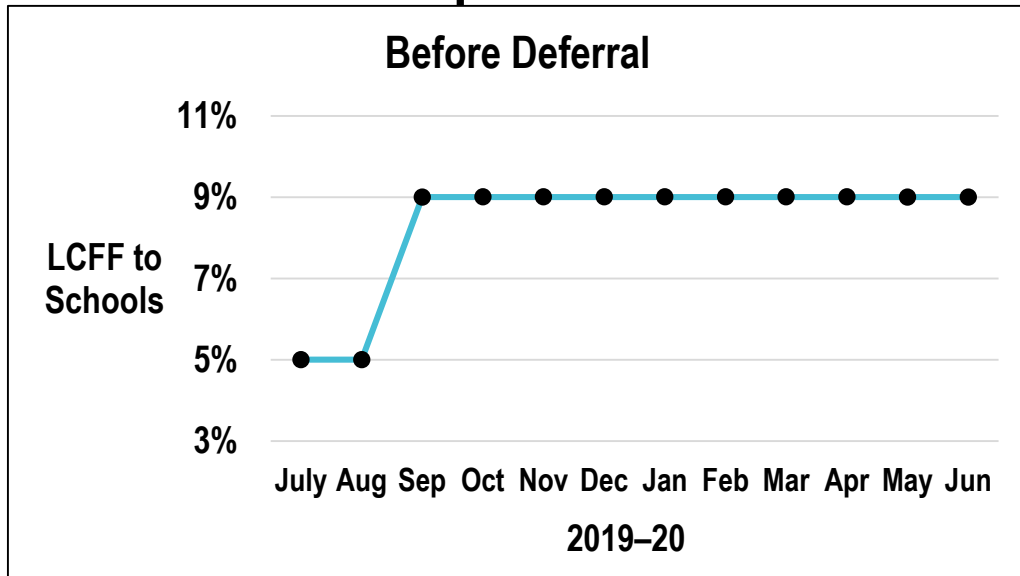
- In both the Governor's and Legislative Budget Proposals deferrals are key component for the State to avoid more reductions
- The District receives Property Tax and State Apportionment for the bulk of our revenue
 - Property Taxes are fairly consistent and do not change significantly year over year
 - State aid makes up the difference between what is received in Property Taxes and what is required from the LCFF formula – This is what would be deferred
- When the State has had budget issues in the past they have deferred revenue from one month to a later month
 - The State has proposed a \$1.9 Billion deferral from June 2020 into 2020 – 2021
 - The State also proposed a \$5.4 billion deferral from 2020 – 2021 into 2021 -2022

- The proposed deferrals in the May Revision are illustrated as follows:



- The May Revision proposes a process for local school agencies to apply for an exemption from any or all of the April, May, and June 2021 deferrals due to financial hardship

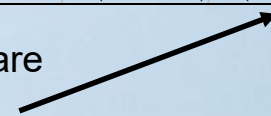
- Normally local school agencies receive state apportionment cash based upon the statutory schedules in EC §14041(a)(2), (7), or (8), depending on local characteristics that existed decades ago
 - ◆ Most are on the EC § 14041(a)(2) schedule, also referred to as the 5-5-9 schedule
- The cash deferrals proposed in the Governor’s May Revision have this effect, using the 5-5-9 schedule as an example:



Cash Flow

		20-21	July	August	September	October	November	December	January	February	March	April	May	June	Accrual	Total
		Prelim Budget														
A. BEGINNING CASH			12,990,080.95	23,028,598.93	12,375,912.74	7,734,477.35	(2,486,734.85)	(7,350,532.92)	51,327,819.18	43,273,332.48	11,792,808.31	12,306,407.49	20,123,556.67	(4,200,699.05)		
B. RECEIPTS																
Principal Apportionment	8000-8019	173,291,822.00	13,458,456.65	14,698,336.77	22,459,174.98	13,228,503.09	13,727,792.54	22,747,026.56	13,228,503.09	-	30,394,900.18	-	-	-	29,349,128.13	173,291,822.00
Property Taxes	8020-8079	109,718,809.00	109,718,809.00	31,158.26	974,558.71	3,235,616.90	5,563,911.54	(14,593,679.37)	437,868.76	(199,541.22)	(4,887.38)	7,011,485.91	135,921.62	(2,592,413.72)	(2,592,413.72)	109,718,809.00
Miscellaneous Funds	8080-8099	(20,698,178.00)	-	(705,071.60)	(1,941,087.13)	(1,354,420.28)	-	(2,488,828.74)	-	(2,488,828.74)	(3,573,206.71)	(2,512,160.34)	(2,028,455.67)	(3,197,489.24)	(408,629.58)	(20,698,178.00)
Federal Revenue	8100-8299	33,406,510.00	647,343.95	186,678.40	153,998.16	2,726,652.81	243,057.84	1,362,045.34	1,622,271.23	1,891,389.70	904,540.86	2,264,150.68	2,642,933.77	13,125,909.80	5,635,537.47	33,406,510.00
Other State Revenue	8300-8599	32,900,652.00	1,931,054.07	1,435,206.20	2,945,327.80	1,379,492.33	1,702,450.51	5,212,815.38	7,504,843.48	86,297.03	3,467,935.20	3,448,263.53	89,975.95	3,810,090.33	(113,099.80)	32,900,652.00
Other Local Revenue	8600-8799	34,536,422.00	116,764.15	1,070,414.32	425,984.20	16,366,713.22	247,786.67	305,770.16	486,350.16	184,266.03	395,067.99	685,578.25	116,764.15	116,764.15	14,018,198.56	34,536,422.00
Interfund Transfers In	8900-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		363,156,037.00	125,872,427.82	16,716,722.35	25,017,956.72	35,582,558.08	21,484,999.10	12,545,149.33	23,279,836.72	(326,875.98)	31,389,696.31	3,880,944.74	7,832,704.11	13,991,196.66	45,888,721.06	363,156,037.00
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	151,122,698.00	1,313,252.85	11,832,725.39	12,993,703.35	12,981,480.28	13,058,287.75	13,104,356.48	12,551,696.11	13,930,362.10	13,512,301.31	13,503,537.03	13,789,422.04	15,480,450.84	3,071,122.47	151,122,698.00
Classified Salaries	2000-2999	62,943,186.00	2,872,721.48	4,859,000.29	5,379,840.49	5,539,759.05	5,398,752.32	5,355,723.23	5,074,946.10	5,566,998.90	5,328,761.75	5,294,809.62	5,535,417.14	6,668,046.67	68,408.96	62,943,186.00
Employee Benefits	3000-3999	94,903,368.00	5,605,117.39	7,582,092.66	7,966,359.46	7,868,749.28	7,470,129.36	7,700,570.38	7,758,355.59	8,242,554.10	8,134,053.65	7,897,056.72	8,056,471.43	8,915,535.56	1,706,322.43	94,903,368.00
Books & Supplies	4000-4999	15,278,557.00	43,552.47	760,749.85	599,023.40	779,154.88	541,498.70	335,278.01	303,600.60	431,700.94	532,138.82	742,426.49	490,157.46	4,149,484.00	5,569,791.38	15,278,557.00
Services	5000-5999	50,595,945.00	715,719.97	1,506,094.37	2,615,114.24	2,895,331.72	2,139,216.70	3,422,190.97	3,587,081.24	2,912,153.30	3,742,753.27	4,807,632.25	3,456,638.16	11,216,160.93	7,579,857.89	50,595,945.00
Capital Outlay	6000-6999	1,116,712.00	6,897.44	88,414.13	184,940.31	143,261.62	10,369.96	9,898.91	6,327.23	69,878.85	21,114.23	4,749.74	96,041.69	474,817.88	(0.00)	1,116,712.00
Other Outgo	7000-7499	1,245,639.00	(117,741.80)	-	(79,589.13)	117,741.80	-	(120,895.64)	2,065,023.02	-	(124,438.52)	-	732,811.90	(1,227,272.64)	0.00	1,245,639.00
Interfund Transfers Out	7600-7629	1,900,000.00	-	-	-	-	-	-	-	-	-	-	-	1,900,000.00	-	1,900,000.00
TOTAL DISBURSEMENTS		379,106,105.00	10,439,519.79	26,629,076.69	29,659,392.12	30,325,478.64	28,618,254.80	29,807,122.34	31,347,029.89	31,153,648.18	31,146,684.51	32,250,211.85	32,156,959.82	47,577,223.23	17,995,503.13	379,106,105.00
D. BALANCE SHEET TRANSACTIONS																
Cash Not In Treasury	9111-9199	-	25,295.86													25,295.86
Accounts Receivable	9200-9299		37,734,207.84													37,734,207.84
Stores	9320-9329	-	44,418.15													44,418.15
Other Current Assets	9340-9499	-	(109,718,809.00)	(740,331.85)		(15,478,291.64)	2,269,457.62	75,940,325.12	12,706.47		270,587.38	36,186,416.29				(11,257,939.61)
Subtotal Assets			(71,914,887.15)	(740,331.85)	-	(15,478,291.64)	2,269,457.62	75,940,325.12	12,706.47	-	270,587.38	36,186,416.29	-	-	-	26,545,982.24
Accounts Payable	9500-9599		33,479,502.89													33,479,502.89
Unearned Revenue	9650-9699		-													-
Subtotal Liabilities			33,479,502.89	-	-	-	-	-	-	-	-	-	-	-	-	33,479,502.89
Change in Fund Balance	9793-9799		-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BALANCE SHEET TRANSACTIONS			(105,394,390.04)	(740,331.85)	-	(15,478,291.64)	2,269,457.62	75,940,325.12	12,706.47	-	270,587.38	36,186,416.29	-	-	-	(6,933,520.65)
E. NET INCREASE/DECREASE			10,038,517.98	(10,652,686.19)	(4,641,435.39)	(10,221,212.20)	(4,863,798.08)	58,678,352.11	(8,054,486.70)	(31,480,524.17)	513,599.17	7,817,149.18	(24,324,255.72)	(33,586,026.58)	27,893,217.93	(22,883,588.65)
F. ENDING CASH			23,028,598.93	12,375,912.74	7,734,477.35	(2,486,734.85)	(7,350,532.92)	51,327,819.18	43,273,332.48	11,792,808.31	12,306,407.49	20,123,556.67	(4,200,699.05)	(37,786,725.63)		

The District would be able to manage Cash next year with interfund borrowing until the 3 months of deferrals are implemented resulting in borrowing from June into the Fall of 20221



Calendar of Budget Events

- Budget Presented For Adoption – June 10, 2020
- District Board Study Sessions and identification of budget priorities for “School” – July and August 2020
- Governor’s Next Update to the Budget
 - August or September 2020
- Unaudited Actuals Budget Report – September 2020
- Possible 45-day budget revision and final determination of 2021-2022 Cut Target – September 2020
- November 2020 election
 - Schools and Communities First Initiative
 - Possible Parcel Tax
- First Interim Report and LCAP adoption – December 2020

District's Goal is to continue to work collaboratively with our associations, community, and committees to lobby the State and Federal Government to Adequately Fund k-12 Education



- DLCAP
- MDAC
- AASAT
- CBOC
- PTA

