



2020-21 BUDGET

2019-20 ESTIMATED ACTUALS

State SACS and District Schedules for
for Proposed Annual Budget Adoption
June 23, 2020

DISTRICT FORMS

MULTI-YEAR PROJECTION
ASSUMPTIONS NARRATIVE
CASH FLOW PROJECTION
LCFF SUMMARY

Cajon Valley Union School District Multiyear Projection for 2019-20 thru 2022-23
Based on 2019-20 Estimated Actuals, 2020-21 Adopted, Updated 06/23/2020

Assumptions:		Fund Prior P2 ADA 15,749.81			Fund Prior P2 ADA 15,608.50			Fund Prior P2 ADA 15,551.49			Fund Prior P2 ADA 15,494.48		
		State COLA 3.26%	Gap Funding 100%, 70.63%	P2 ADA 15,660.23	State COLA -7.92%	Gap / Undup 100%, 71.36%	P2 ADA 15,601.49	State COLA 0.00%	Gap / Undup 100%, 71.04%	P2 ADA 15,544.48	State COLA 0.00%	Gap / Undup 100%, 70.64%	P2 ADA 15,487.47
		2019-20 Estimated Actuals			2020-21 Adopted Budget			2021-22 Projected			2022-23 Projected		
		Unrestricted	Restricted	Total									
Local Control Funding Formula LCFF	8010-8099	159,372,206	934,700	160,306,906	145,887,168	934,700	146,821,868	145,151,024	934,700	146,085,724	144,299,498	934,700	145,234,198
Federal Revenue	8100-8299	407,533	15,202,613	15,610,145	5,376,287	11,949,151	17,325,438	407,533	11,351,693	11,759,226	407,533	11,351,693	11,759,226
Other State Revenue	8300-8599	5,811,481	13,627,300	19,438,781	2,726,311	11,105,957	13,832,268	2,770,747	11,217,017	13,987,764	2,815,183	11,217,017	14,032,200
Local Revenue	8600-8799	6,085,525	14,550,349	20,635,874	3,074,595	13,479,599	16,554,194	3,073,928	13,466,404	16,540,332	3,073,928	13,342,099	16,416,027
Interfund Transfers In	8900-8929	18,500	-	18,500	18,500	-	18,500	18,500	-	18,500	18,500	-	18,500
Other Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Restricted Fund	8980-8999	-38,680,352	38,680,352	-	-38,775,715	38,775,715	-	-40,708,954	40,708,954	-	-41,095,844	41,095,844	-
Total Revenue with Adjustments		133,014,892	82,995,314	216,010,206	118,307,146	76,245,122	194,552,268	110,712,778	77,678,768	188,391,546	109,518,798	77,941,352	187,460,151
Expenditures													
Certificated Salaries	1000-1999	68,908,032	20,797,548	89,705,580	63,974,303	20,865,178	84,839,481	67,947,130	22,046,266	89,993,395	69,099,136	22,611,551	91,710,686
Classified Salaries	2000-2999	19,998,756	17,803,338	37,802,094	20,778,058	18,283,337	39,061,395	21,089,729	18,557,587	39,647,316	21,406,075	18,835,951	40,242,026
Employee Benefits	3000-3999	33,332,903	26,061,043	59,393,946	31,192,285	23,686,220	54,878,505	33,732,242	24,906,687	58,638,929	36,429,172	26,599,488	63,028,660
Books/Supplies	4000-4999	5,943,544	4,274,682	10,218,226	3,508,398	2,138,445	5,646,843	3,025,934	2,523,488	5,549,423	3,084,391	1,612,794	4,697,185
Services/Operating Expenses	5000-5999	12,680,962	13,928,665	26,609,627	12,077,447	6,555,298	18,632,745	9,913,062	7,643,353	17,556,415	10,026,194	6,280,185	16,306,379
Capital Outlay	6000-6999	1,877,959	5,852,632	7,730,591	291,617	2,362,108	2,653,725	140,617	0	140,617	140,617	0	140,617
Other Outgo & Long Term Debt	7100-7499	0	933,750	933,750	0	1,283,750	1,283,750	0	930,600	930,600	0	930,600	930,600
Direct/Indirect Support	7300-7399	(1,994,037)	1,394,054	(599,983)	(1,679,646)	1,070,786	(608,861)	(1,221,373)	1,070,786	(150,587)	(1,260,405)	1,070,786	(189,619)
Interfund Transfers Out	7600-7629	1,737,641	0	1,737,641	1,741,907	0	1,741,907	1,434,296	0	1,434,296	1,360,719	0	1,360,719
Total Expenditures		142,485,760	91,045,712	233,531,472	131,884,369	76,245,122	208,129,491	136,061,636	77,678,767	213,740,403	140,285,899	77,941,353	218,227,252
Beginning Fund Balance		36,190,355	8,050,398	44,240,753	26,719,487	0	26,719,487	13,142,264	(0)	13,142,264	(12,206,594)	0	(12,206,594)
Projected Ending Fund Balance		26,719,487	0	26,719,487	13,142,264	(0)	13,142,264	(12,206,594)	0	(12,206,594)	(42,973,695)	(0)	(42,973,695)
Excess or (Deficit)		(9,470,868)	(8,050,398)	(17,521,266)	(13,577,223)	(0)	(13,577,223)	(25,348,858)	(0)	(25,348,858)	(30,767,101)	0	(30,767,102)
Revolving Cash		150,000	0	150,000	150,000	0	150,000	150,000	0	150,000	150,000	0	150,000
Stores		260,371	0	260,371	260,371	0	260,371	260,371	0	260,371	260,371	0	260,371
Prepaid Expenditures		413,102	0	413,102	281,001	0	281,001	149,034	0	149,034	0	0	0
Mandated Reserve for Contingencies		7,005,944	0	7,005,944	6,243,885	0	6,243,885	6,412,212	0	6,412,212	6,546,818	0	6,546,818
Other Designated or Restricted Funds		0	0	0	0	0	0	0	0	0	0	0	0
Unappropriated Reserve		18,890,071	0	18,890,071	6,207,008	(0)	6,207,008	(19,178,211)	0	(19,178,210)	(49,930,883)	(0)	(49,930,883)

**CAJON VALLEY UNION SCHOOL DISTRICT ASSUMPTIONS USED TO DEVELOP THE
2019-20 THROUGH 2022-23 MULTI-YEAR BUDGET PROJECTION
FOR 2019-20 ESTIMATED ACTUALS & 2020-21 PROPOSED BUDGET ADOPTION**

1. LCFF REVENUE ASUMPTIONS (Based on SSC recommendation):
 - 2019-20 3.26% COLA applied to base, 70.63% Unduplicated
 - 2020-21 **-7.92%** COLA applied to base, 71.36% Unduplicated
 - 2021-22 0.00% COLA applied to base, 71.04% Unduplicated
 - 2022-23 0.00% COLA applied to base, 71.04% Unduplicated

Statutory COLA was added to the base LCFF calculation for each year. The Unduplicated percentage of students eligible for supplemental & concentration funding is projected as an average of 71% through 2022-23.

2. The 2019-20 budget includes one-time revenue, grants that end this year (CalNEW, Kaiser CB, ESSA, Title III Immigrant, EPA Bus Grant, and SB 117 COVID Response), and prior year funding carried forward into this year (Webster, SUMS, One-time mandated costs). These funds are not included in subsequent years beyond 2019-20.

3. 2019-20 District student enrollment declined by 247 students. A portion of lost ADA will be funded through the LCFF calculation which uses the greater of current or prior year ADA, as well as a charter shift calculation to calculate school district funding. We project 2019-20 funding for 15,749.81 ADA which is a decrease of 170 ADA from last year. Funded ADA is projected to continue to decrease to 15,608.50 in 2020-21, 15,551.49 in 2021-22, and 15,494.48 in 2022-23 reflecting charter school growth for next two years.

4. The cost of step and column increases is estimated at 1.5% in the expenditure projections of each year. The current level of services and supplies is projected for each year with modest inflation of 1%-2% where necessary.

5. All bargaining unit salary projections are included in this budget. 2019-20 includes 3% COLA and 1% off-schedule one-time pay and 2020-21 includes an additional 2% COLA.

6. Annual rate increases in STRS and PERS pension costs are included in the 2019-20 budget and subsequent years. The costs are projected to decrease by \$1.0 million in 2020-21 resulting from pension rate relief and employee attrition resulting from the PARS retirement incentive. Pension costs increase by \$1.6 million in 2021-22, and \$3.4 million in 2022-23. STRS and PERS contribution increases will continue each year until established target rates are reached in 2022-23 for STRS and 2024-25 for PERS.

7. Special Education Equalization funding of \$1,241,019 has been budgeted for 2020-21 through 2022-23 and is helping to help offset some of the contribution increases experienced annually by the Special Education program.

8. The Extended Day Program annual revenue of \$2,468,600 has been removed for 2020-21 through 2022-23 due to the District's election to offer a "free" daycare program. The additional costs that also may be associated with offering a 6:30 – 6:00 program have **not** been factored into this Multi-year projection because of the unknown scale of staffing that may be required.

9. Forty-one certificated employees accepted the 2019-20 PARS Supplementary Retirement Plan (SRP). PARS debt payments and associated salary and benefit attrition savings are included in the budget for the 2020-21 through 2022-23 fiscal years.

10. The COVID-19 pandemic school closure caused unexpected reductions in revenues included in Second Interim budget projections. Notably, the 2020-21 LCFF revenue estimate was \$162,302,058 (2.29% COLA) and is now reduced to \$145,887,168 (-7.92 COLA). The 2021-22 LCFF revenue was projected at \$165,754,195 (2.71% COLA) and is reduced to \$145,151,024 (0% COLA).

\$5 million CARES ESSER funding is included in 2020-21. Other sources of CARES relief funding (GEER and CRF) will be included in the 2020-21 First Interim budget as details are obtained and the State budget is adopted. The funding was provided to the State of California and the Governor and Legislature appear to be allocating this to mitigate learning loss. The MYP **does not** reflect any costs associated with our proposed Summer Learning and Enrichment Program but will be included at First Interim as details of the additional CARES funding becomes available.

11. State funding deferrals for June 2020, and April through June 2021 are reflected in the cash flow report. The District may exercise the option to transfer cash from other District Funds to meet General Fund cash needs until delayed revenue payments are received. We will monitor the need to borrow funds from other sources if State funding does not improve.

12. 2021-22 and 2022-23 are projected with negative ending fund balances. A budget reductions resolution identifies the need to reduce \$18,619,670 in the 2021-22 budget and \$11,779,600 in the 2022-23 budget and is supplemental to the District's adopted budget. The District is required to present a detailed plan of budget reductions with the 2020-21 First Interim Report if the budget does not improve.

13. 2020-21 projections include a \$390,000 transfer into the Capital Reserve Fund from General Fund for the final year of bus lease payments. Electrical savings transfers to Building Fund 2109 for long-term solar debt are also reflected in each budget year.

14. Restricted Maintenance (RRMA) contributions meet the 3% contribution requirement for 2019-20 and subsequent years.

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			14,824,335.00	15,310,689.75	4,841,308.90	5,860,085.27	6,033,968.06	2,781,580.70	19,000,758.12	22,775,536.77
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,602,742.00	4,602,742.00	13,012,114.00	8,284,936.00	8,284,936.00	13,012,114.00	8,284,936.00	8,284,936.00
Property Taxes	8020-8079		305,276.00	567,410.00	211,857.00	447,268.00	1,293,475.00	11,804,568.00	7,077,664.00	3,551,099.00
Miscellaneous Funds	8080-8099		0.00	(278,457.00)	(628,019.00)	(368,423.00)	(368,423.00)	(367,945.00)	(367,814.00)	(368,250.00)
Federal Revenue	8100-8299		585,833.71	583,946.72	1,642,588.03	1,003,460.15	1,094,936.94	2,915,599.00	1,778,033.64	1,033,277.33
Other State Revenue	8300-8599		467,717.40	466,210.87	1,311,407.98	801,141.63	874,174.79	2,327,753.36	1,419,544.93	824,947.05
Other Local Revenue	8600-8799		559,755.24	557,952.25	1,569,467.98	958,790.97	1,046,195.66	2,785,810.68	1,698,884.20	987,280.84
Interfund Transfers In	8910-8929		0.00	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	0.00
TOTAL RECEIPTS			6,521,324.35	6,499,804.84	17,119,415.99	11,127,173.75	12,225,295.39	32,477,900.04	19,891,248.77	14,313,290.22
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		907,646.00	8,426,573.00	7,366,229.00	7,499,887.00	7,562,375.00	7,450,558.00	7,427,037.00	7,541,972.00
Classified Salaries	2000-2999		2,008,122.00	3,722,551.00	3,270,146.00	3,256,000.00	3,384,173.00	3,261,498.00	3,227,787.00	3,328,376.00
Employee Benefits	3000-3999		961,276.00	4,559,783.00	3,948,578.00	3,723,084.00	4,123,006.00	4,550,979.00	3,909,808.00	4,206,481.00
Books and Supplies	4000-4999		43,817.00	216,511.00	293,989.00	250,787.00	205,194.00	447,936.00	209,116.00	213,411.00
Services	5000-5999		747,335.00	959,853.00	1,070,475.00	1,137,808.00	871,120.00	677,529.00	811,161.00	799,343.00
Capital Outlay	6000-6599		54,102.00	313,849.00	136,091.00	77,212.00	46,465.00	35,858.00	45,217.00	31,562.00
Other Outgo	7000-7499		0.00	0.00		641,875.00	0.00	0.00	641,875.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00		0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00		0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,722,298.00	18,199,120.00	16,085,508.00	16,586,653.00	16,192,333.00	16,424,358.00	16,272,001.00	16,121,145.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	30,735,053.85	17,587,238.45	2,152,392.10	25,564.70	5,495,052.04	741,384.85	201,774.02	22,226.12	2,946,901.41
Due From Other Funds	9310	(969,000.00)	429,000.00	540,000.00						
Stores	9320									
Prepaid Expenditures	9330	(413,101.89)			(36,138.64)	138,327.76		(36,138.64)	138,327.76	
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		29,352,951.96	18,016,238.45	2,692,392.10	(10,573.94)	5,633,379.80	741,384.85	165,635.38	160,553.88	2,946,901.41
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	20,827,701.19	19,328,910.05	1,462,457.79	4,557.68	17.76	26,734.60	0.00	5,023.00	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		20,827,701.19	19,328,910.05	1,462,457.79	4,557.68	17.76	26,734.60	0.00	5,023.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		8,525,250.77	(1,312,671.60)	1,229,934.31	(15,131.62)	5,633,362.04	714,650.25	165,635.38	155,530.88	2,946,901.41
E. NET INCREASE/DECREASE (B - C + D)			486,354.75	(10,469,380.85)	1,018,776.37	173,882.79	(3,252,387.36)	16,219,177.42	3,774,778.65	1,139,046.63
F. ENDING CASH (A + E)			15,310,689.75	4,841,308.90	5,860,085.27	6,033,968.06	2,781,580.70	19,000,758.12	22,775,536.77	23,914,583.40
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		23,914,583.40	26,042,558.91	29,055,826.14	15,292,860.38				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	13,012,115.00	0.00	0.00	0.00	29,581,987.00		110,963,558.00	110,963,558.00
Property Taxes	8020-8079	0.00	13,469,750.00	0.00	1,487,934.00			40,216,301.00	40,216,301.00
Miscellaneous Funds	8080-8099	(661,278.00)	(409,263.00)	(409,263.00)	(130,856.00)			(4,357,991.00)	(4,357,991.00)
Federal Revenue	8100-8299	1,612,224.88	2,391,179.19	1,023,417.38	1,424,151.00	236,790.03		17,325,438.00	17,325,438.00
Other State Revenue	8300-8599	1,287,166.68	1,909,067.54	817,075.06	1,137,012.42	189,048.19		13,832,267.90	13,832,267.90
Other Local Revenue	8600-8799	1,540,456.45	2,284,735.50	977,859.80	1,360,754.71	226,249.26		16,554,193.54	16,554,193.54
Interfund Transfers In	8910-8929	0.00	0.00	0.00	18,500.00			18,500.00	18,500.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		16,790,685.01	19,645,469.23	2,409,089.24	5,297,496.13	30,234,074.48	0.00	194,552,267.44	194,552,267.44
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,633,625.00	7,686,199.00	7,488,943.00	7,848,436.83			84,839,480.83	84,839,480.83
Classified Salaries	2000-2999	3,367,548.00	3,445,169.00	3,369,758.00	3,420,266.71			39,061,394.71	39,061,394.71
Employee Benefits	3000-3999	4,252,433.00	4,278,667.00	4,235,693.00	12,128,717.72			54,878,505.72	54,878,505.72
Books and Supplies	4000-4999	150,824.00	233,825.00	235,698.00	227,462.00	2,918,273.07		5,646,843.07	5,646,843.07
Services	5000-5999	760,334.00	947,821.00	724,173.00	882,823.00	8,242,969.89		18,632,744.89	18,632,744.89
Capital Outlay	6000-6599	24,327.00	40,521.00	117,790.00	83,953.00	1,646,778.38		2,653,725.38	2,653,725.38
Other Outgo	7000-7499	0.00	0.00	0.00	(608,860.57)			674,889.43	674,889.43
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,741,907.00			1,741,907.00	1,741,907.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		16,189,091.00	16,632,202.00	16,172,055.00	25,724,705.69	12,808,021.34	0.00	208,129,491.03	208,129,491.03
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,562,520.14	0.00	0.00	0.00			30,735,053.83	
Due From Other Funds	9310							969,000.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	(36,138.64)			(36,138.64)			132,100.96	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,526,381.50	0.00	0.00	(36,138.64)	0.00	0.00	31,836,154.79	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			20,827,700.88	
Due To Other Funds	9610				(5,250,000.00)			(5,250,000.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	(5,250,000.00)	0.00	0.00	15,577,700.88	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,526,381.50	0.00	0.00	5,213,861.36	0.00	0.00	16,258,453.91	
E. NET INCREASE/DECREASE (B - C + D)		2,127,975.51	3,013,267.23	(13,762,965.76)	(15,213,348.20)	17,426,053.14	0.00	2,681,230.32	(13,577,223.59)
F. ENDING CASH (A + E)		26,042,558.91	29,055,826.14	15,292,860.38	79,512.18				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								17,505,565.32	

LCFF Calculator Universal Assumptions						
Cajon Valley Union (67991) - 1920 EA,202			6/15/2020			
Summary of Funding						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Target Components:						
COLA & Augmentation	3.26%	0.00%	2.48%	3.26%	1.80%	0.00%
Base Grant Proration Factor	-	-7.92%	-12.18%	-14.95%	-16.45%	-16.45%
Add-on, ERT & MSA Proration Factor	-	-10.00%	-10.00%	-10.00%	-10.00%	-10.00%
Base Grant	123,152,798	112,411,290	112,000,716	111,590,140	111,539,516	111,539,516
Grade Span Adjustment	5,612,591	5,149,735	5,124,007	5,105,258	5,086,509	5,086,509
Supplemental Grant	18,189,398	16,778,310	16,642,069	16,487,705	16,475,567	16,648,184
Concentration Grant	10,063,014	9,616,492	9,393,960	9,126,122	9,114,864	9,546,405
Add-ons	2,211,413	1,990,272	1,990,272	1,990,272	1,990,272	1,990,272
Total Target	159,229,214	145,946,099	145,151,024	144,299,497	144,206,728	144,810,886
Transition Components:						
Target	\$ 159,229,214	\$ 145,946,099	\$ 145,151,024	\$ 144,299,497	\$ 144,206,728	\$ 144,810,886
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	154,948,848	153,705,987	153,204,566	152,703,147	152,641,493	152,641,493
<i>Remaining Need after Gap (informational only)</i>						
Gap %	100%	100%	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	\$ 159,229,214	\$ 145,946,099	\$ 145,151,024	\$ 144,299,497	\$ 144,206,728	\$ 144,810,886
Components of LCFF By Object Code						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
8011 - State Aid	\$ 98,576,390	\$ 92,113,829	\$ 89,603,924	\$ 88,821,461	\$ 88,737,184	\$ 89,341,342
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	25,693,346	18,908,711	18,839,647	18,770,583	18,762,091	18,762,091
<i>Local Revenue Sources:</i>						
8021 to 8089 - Property Taxes	40,226,250	40,216,250	42,237,563	42,237,563	42,237,563	42,237,563
8096 - In-Lieu of Property Taxes	(5,266,772)	(5,292,691)	(5,530,110)	(5,530,110)	(5,530,110)	(5,530,110)
<i>Property Taxes net of in-lieu</i>	<i>34,959,478</i>	<i>34,923,559</i>	<i>36,707,453</i>	<i>36,707,453</i>	<i>36,707,453</i>	<i>36,707,453</i>
TOTAL FUNDING	\$ 159,229,214	\$ 145,946,099	\$ 145,151,024	\$ 144,299,497	\$ 144,206,728	\$ 144,810,886
<i>Basic Aid Status</i>						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 159,229,214	\$ 145,946,099	\$ 145,151,024	\$ 144,299,497	\$ 144,206,728	\$ 144,810,886
EPA Details						
% of Adjusted Revenue Limit - Annual	32.16041021%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
% of Adjusted Revenue Limit - P-2	32.16041021%	23.88234575%	23.88234575%	23.88234575%	23.88234575%	23.88234575%
EPA (for LCFF Calculation purposes)	\$ 25,693,346	\$ 18,908,711	\$ 18,839,647	\$ 18,770,583	\$ 18,762,091	\$ 18,762,091
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	25,693,346	18,908,711	18,839,647	18,770,583	18,762,091	18,762,091
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	207,947	(0)	(0)	(0)	(0)	(0)
Accrual (from Assumptions)	-	-	-	-	-	-

LCFF Calculator Universal Assumptions						
Cajon Valley Union (67991) - 1920 EA,202			6/15/2020			
Summary of Student Population						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Unduplicated Pupil Population						
Enrollment	16,419	16,359	16,299	16,301	16,301	16,301
COE Enrollment	5	5	5	5	5	5
<i>Total Enrollment</i>	<i>16,424</i>	<i>16,364</i>	<i>16,304</i>	<i>16,306</i>	<i>16,306</i>	<i>16,306</i>
Unduplicated Pupil Count	11,784	11,741	11,338	11,502	11,699	11,699
COE Unduplicated Pupil Count	4	4	4	4	4	4
<i>Total Unduplicated Pupil Count</i>	<i>11,788</i>	<i>11,745</i>	<i>11,342</i>	<i>11,506</i>	<i>11,703</i>	<i>11,703</i>
Rolling %, Supplemental Grant	70.6300%	71.3600%	71.0400%	70.6400%	70.6300%	71.3700%
Rolling %, Concentration Grant	70.6300%	71.3600%	71.0400%	70.6400%	70.6300%	71.3700%
FUNDED ADA						
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	7,006.98	6,977.96	6,952.52	6,927.08	6,901.64	6,901.64
Grades 4-6	5,149.76	4,910.63	4,892.59	4,874.55	4,906.51	4,906.51
Grades 7-8	3,593.07	3,719.91	3,706.38	3,692.85	3,679.32	3,679.32
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	15,749.81	15,608.50	15,551.49	15,494.48	15,487.47	15,487.47
Necessary Small School ADA	<i>Current year</i>					
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	15749.81	15608.50	15551.49	15494.48	15487.47	15487.47
ACTUAL ADA (Current Year Only)						
Grades TK-3	6,978.40	6,952.52	6,927.08	6,901.64	6,901.64	6,901.64
Grades 4-6	4,961.85	4,942.59	4,924.55	4,906.51	4,906.51	4,906.51
Grades 7-8	3,719.98	3,706.38	3,692.85	3,679.32	3,679.32	3,679.32
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	15,660.23	15,601.49	15,544.48	15,487.47	15,487.47	15,487.47
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>89.58</i>	<i>7.01</i>	<i>7.01</i>	<i>7.01</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve Services						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current year estimated supplemental and concentr	\$ 28,252,412	\$ 26,394,802	\$ 26,036,029	\$ 25,613,827	\$ 25,590,431	\$ 26,194,589
Current year Percentage to Increase or Improve Se	21.94%	22.45%	22.23%	21.95%	21.94%	22.46%

GENERAL FUND SUMMARY

2020-21 ADOPTED BUDGET

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2019-20 ESTIMATED ACTUALS

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	159,372,205.60	934,700.00	160,306,905.60	145,887,168.00	934,700.00	146,821,868.00	-8.4%
2) Federal Revenue		8100-8299	407,532.91	15,202,612.54	15,610,145.45	5,376,287.00	11,949,151.00	17,325,438.00	11.0%
3) Other State Revenue		8300-8599	5,811,480.85	13,627,300.05	19,438,780.90	2,726,311.00	11,105,956.90	13,832,267.90	-28.8%
4) Other Local Revenue		8600-8799	6,085,525.15	14,550,349.19	20,635,874.34	3,074,595.00	13,479,598.54	16,554,193.54	-19.8%
5) TOTAL, REVENUES			171,676,744.51	44,314,961.78	215,991,706.29	157,064,361.00	37,469,406.44	194,533,767.44	-9.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,908,032.05	20,797,548.24	89,705,580.29	63,974,303.00	20,865,177.83	84,839,480.83	-5.4%
2) Classified Salaries		2000-2999	19,998,755.65	17,803,338.06	37,802,093.71	20,778,057.65	18,283,337.06	39,061,394.71	3.3%
3) Employee Benefits		3000-3999	33,332,903.19	26,061,043.08	59,393,946.27	31,192,285.49	23,686,220.23	54,878,505.72	-7.6%
4) Books and Supplies		4000-4999	5,943,544.36	4,274,681.59	10,218,225.95	3,508,398.45	2,138,444.62	5,646,843.07	-44.7%
5) Services and Other Operating Expenditures		5000-5999	12,680,961.94	13,928,664.62	26,609,626.56	12,077,446.95	6,555,297.94	18,632,744.89	-30.0%
6) Capital Outlay		6000-6999	1,877,959.00	5,852,632.29	7,730,591.29	291,617.00	2,362,108.38	2,653,725.38	-65.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	933,750.00	933,750.00	0.00	1,283,750.00	1,283,750.00	37.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,994,037.42)	1,394,054.30	(599,983.12)	(1,679,646.21)	1,070,785.64	(608,860.57)	1.5%
9) TOTAL, EXPENDITURES			140,748,118.77	91,045,712.18	231,793,830.95	130,142,462.33	76,245,121.70	206,387,584.03	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,928,625.74	(46,730,750.40)	(15,802,124.66)	26,921,898.67	(38,775,715.26)	(11,853,816.59)	-25.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
b) Transfers Out		7600-7629	1,737,641.11	0.00	1,737,641.11	1,741,907.00	0.00	1,741,907.00	0.2%
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	(38,680,352.28)	38,680,352.28	0.00	(38,775,715.26)	38,775,715.26	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(40,399,493.39)	38,680,352.28	(1,719,141.11)	(40,499,122.26)	38,775,715.26	(1,723,407.00)	0.2%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,470,867.65)	(8,050,398.12)	(17,521,265.77)	(13,577,223.59)	0.00	(13,577,223.59)	-22.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,190,355.10	8,050,398.12	44,240,753.22	26,719,487.45	0.00	26,719,487.45	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,190,355.10	8,050,398.12	44,240,753.22	26,719,487.45	0.00	26,719,487.45	-39.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,190,355.10	8,050,398.12	44,240,753.22	26,719,487.45	0.00	26,719,487.45	-39.6%
2) Ending Balance, June 30 (E + F1e)			26,719,487.45	0.00	26,719,487.45	13,142,263.86	0.00	13,142,263.86	-50.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	260,370.51	0.00	260,370.51	260,370.51	0.00	260,370.51	0.0%
Prepaid Items		9713	413,101.89	0.00	413,101.89	281,001.01	0.00	281,001.01	-32.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	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	7,005,944.16	0.00	7,005,944.16	6,243,884.73	0.00	6,243,884.73	-10.9%
Unassigned/Unappropriated Amount		9790	18,890,070.89	0.00	18,890,070.89	6,207,007.61	0.00	6,207,007.61	-67.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	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 (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	98,576,390.00	0.00	98,576,390.00	92,113,829.00	0.00	92,113,829.00	-6.6%
Education Protection Account State Aid - Current Year		8012	25,693,346.00	0.00	25,693,346.00	18,908,711.00	0.00	18,908,711.00	-26.4%
State Aid - Prior Years		8019	142,992.00	0.00	142,992.00	(58,982.00)	0.00	(58,982.00)	-141.2%
Tax Relief Subventions									
Homeowners' Exemptions		8021	221,581.00	0.00	221,581.00	221,581.00	0.00	221,581.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	34,227,100.00	0.00	34,227,100.00	34,227,100.00	0.00	34,227,100.00	0.0%
Unsecured Roll Taxes		8042	1,066,406.77	0.00	1,066,406.77	1,056,458.00	0.00	1,056,458.00	-0.9%
Prior Years' Taxes		8043	3,756.00	0.00	3,756.00	3,756.00	0.00	3,756.00	0.0%
Supplemental Taxes		8044	1,922,736.00	0.00	1,922,736.00	1,922,736.00	0.00	1,922,736.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(181,059.00)	0.00	(181,059.00)	(181,059.00)	0.00	(181,059.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,965,729.00	0.00	2,965,729.00	2,965,729.00	0.00	2,965,729.00	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			164,638,977.77	0.00	164,638,977.77	151,179,859.00	0.00	151,179,859.00	-8.2%
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	(5,266,772.17)	0.00	(5,266,772.17)	(5,292,691.00)	0.00	(5,292,691.00)	0.5%
Property Taxes Transfers		8097	0.00	934,700.00	934,700.00	0.00	934,700.00	934,700.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			159,372,205.60	934,700.00	160,306,905.60	145,887,168.00	934,700.00	146,821,868.00	-8.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,655,411.00	3,655,411.00	0.00	3,655,411.00	3,655,411.00	0.0%
Special Education Discretionary Grants		8182	0.00	363,227.00	363,227.00	0.00	362,655.00	362,655.00	-0.2%
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	7,532.91	0.00	7,532.91	7,533.00	0.00	7,533.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		6,552,301.81	6,552,301.81		6,033,493.00	6,033,493.00	-7.9%
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		1,120,108.66	1,120,108.66		762,915.00	762,915.00	-31.9%
Title III, Part A, Immigrant Student Program	4201	8290		71,735.73	71,735.73		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,010,964.20	1,010,964.20		605,609.00	605,609.00	-40.1%
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		1,407,393.30	1,407,393.30		443,203.00	443,203.00	-68.5%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	400,000.00	1,021,470.84	1,421,470.84	5,368,754.00	85,865.00	5,454,619.00	283.7%
TOTAL, FEDERAL REVENUE			407,532.91	15,202,612.54	15,610,145.45	5,376,287.00	11,949,151.00	17,325,438.00	11.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	838,193.00	838,193.00	0.00	838,193.00	838,193.00	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	511,743.00	0.00	511,743.00	504,506.00	0.00	504,506.00	-1.4%
Lottery - Unrestricted and Instructional Materials		8560	2,308,428.85	880,343.23	3,188,772.08	2,221,805.00	784,167.00	3,005,972.00	-5.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		118,653.21	118,653.21		87,583.00	87,583.00	-26.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		25,008.37	25,008.37		0.00	0.00	-100.0%
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	2,991,309.00	11,765,102.24	14,756,411.24	0.00	9,396,013.90	9,396,013.90	-36.3%
TOTAL, OTHER STATE REVENUE			5,811,480.85	13,627,300.05	19,438,780.90	2,726,311.00	11,105,956.90	13,832,267.90	-28.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	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	104,050.65	0.00	104,050.65	104,051.00	0.00	104,051.00	0.0%
Interest		8660	701,200.00	0.00	701,200.00	701,200.00	0.00	701,200.00	0.0%
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	87,616.50	0.00	87,616.50	87,617.00	0.00	87,617.00	0.0%
Interagency Services		8677	239,500.00	3,612,810.83	3,852,310.83	239,500.00	3,663,862.54	3,903,362.54	1.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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	4,928,158.00	2,766,423.36	7,694,581.36	1,917,227.00	100,000.00	2,017,227.00	-73.8%
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		8,171,115.00	8,171,115.00		9,715,736.00	9,715,736.00	18.9%
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			6,085,525.15	14,550,349.19	20,635,874.34	3,074,595.00	13,479,598.54	16,554,193.54	-19.8%
TOTAL, REVENUES			171,676,744.51	44,314,961.78	215,991,706.29	157,064,361.00	37,469,406.44	194,533,767.44	-9.9%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	57,271,938.81	17,132,585.51	74,404,524.32	52,163,487.00	16,867,264.80	69,030,751.80	-7.2%
Certificated Pupil Support Salaries		1200	4,349,608.14	869,268.16	5,218,876.30	4,510,758.00	1,103,187.03	5,613,945.03	7.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,610,702.77	1,691,669.36	8,302,372.13	6,692,280.00	1,687,461.00	8,379,741.00	0.9%
Other Certificated Salaries		1900	675,782.33	1,104,025.21	1,779,807.54	607,778.00	1,207,265.00	1,815,043.00	2.0%
TOTAL, CERTIFICATED SALARIES			68,908,032.05	20,797,548.24	89,705,580.29	63,974,303.00	20,865,177.83	84,839,480.83	-5.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,216,855.58	11,929,667.32	13,146,522.90	1,371,258.65	12,397,550.00	13,768,808.65	4.7%
Classified Support Salaries		2200	8,041,019.36	2,944,395.27	10,985,414.63	8,380,301.00	3,270,328.00	11,650,629.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	2,603,649.00	570,428.56	3,174,077.56	2,906,583.33	587,003.00	3,493,586.33	10.1%
Clerical, Technical and Office Salaries		2400	6,908,628.99	937,316.83	7,845,945.82	6,978,348.67	951,938.06	7,930,286.73	1.1%
Other Classified Salaries		2900	1,228,602.72	1,421,530.08	2,650,132.80	1,141,566.00	1,076,518.00	2,218,084.00	-16.3%
TOTAL, CLASSIFIED SALARIES			19,998,755.65	17,803,338.06	37,802,093.71	20,778,057.65	18,283,337.06	39,061,394.71	3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,635,901.93	13,981,531.05	25,617,432.98	9,934,687.36	11,573,845.14	21,508,532.50	-16.0%
PERS		3201-3202	3,632,449.85	3,662,241.45	7,294,691.30	3,813,607.42	3,488,384.72	7,301,992.14	0.1%
OASDI/Medicare/Alternative		3301-3302	2,512,143.91	2,234,664.77	4,746,808.68	2,590,076.12	2,555,556.89	5,145,633.01	8.4%
Health and Welfare Benefits		3401-3402	11,047,357.24	4,576,141.06	15,623,498.30	10,626,882.16	4,496,766.65	15,123,648.81	-3.2%
Unemployment Insurance		3501-3502	52,889.43	20,367.98	73,257.41	42,676.46	23,199.46	65,875.92	-10.1%
Workers' Compensation		3601-3602	3,094,523.19	1,257,309.95	4,351,833.14	2,941,131.97	1,228,636.37	4,169,768.34	-4.2%
OPEB, Allocated		3701-3702	1,296,615.64	317,534.03	1,614,149.67	1,183,122.00	308,115.00	1,491,237.00	-7.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	61,022.00	11,252.79	72,274.79	60,102.00	11,716.00	71,818.00	-0.6%
TOTAL, EMPLOYEE BENEFITS			33,332,903.19	26,061,043.08	59,393,946.27	31,192,285.49	23,686,220.23	54,878,505.72	-7.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	50,000.00	342,874.00	392,874.00	50,000.00	200,000.00	250,000.00	-36.4%
Books and Other Reference Materials		4200	280,917.24	260,010.61	540,927.85	160,601.00	259,232.00	419,833.00	-22.4%
Materials and Supplies		4300	4,745,991.00	3,453,996.52	8,199,987.52	2,828,575.45	1,510,335.62	4,338,911.07	-47.1%
Noncapitalized Equipment		4400	866,636.12	217,800.46	1,084,436.58	469,222.00	168,877.00	638,099.00	-41.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,943,544.36	4,274,681.59	10,218,225.95	3,508,398.45	2,138,444.62	5,646,843.07	-44.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	493,847.00	493,847.00	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	752,265.87	692,762.67	1,445,028.54	488,949.00	176,973.50	665,922.50	-53.9%
Dues and Memberships		5300	62,105.00	340.00	62,445.00	68,860.00	230.00	69,090.00	10.6%
Insurance		5400 - 5450	1,074,165.00	0.00	1,074,165.00	1,246,665.00	0.00	1,246,665.00	16.1%
Operations and Housekeeping Services		5500	2,803,660.00	0.00	2,803,660.00	2,803,660.00	0.00	2,803,660.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,069,677.99	1,358,200.65	2,427,878.64	1,040,281.00	615,511.00	1,655,792.00	-31.8%
Transfers of Direct Costs		5710	(482,637.81)	482,637.81	0.00	(242,333.00)	242,333.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,778.54)	(20,300.00)	(30,078.54)	(9,371.00)	(20,300.00)	(29,671.00)	-1.4%
Professional/Consulting Services and Operating Expenditures		5800	6,175,533.07	10,886,250.20	17,061,783.27	5,418,975.95	5,511,516.44	10,930,492.39	-35.9%
Communications		5900	1,235,971.36	34,926.29	1,270,897.65	1,261,760.00	29,034.00	1,290,794.00	1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,680,961.94	13,928,664.62	26,609,626.56	12,077,446.95	6,555,297.94	18,632,744.89	-30.0%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	30,390.00	3,292,196.81	3,322,586.81	0.00	1,000,000.00	1,000,000.00	-69.9%
Buildings and Improvements of Buildings		6200	0.00	1,555,114.00	1,555,114.00	0.00	1,000,000.00	1,000,000.00	-35.7%
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	1,296,019.00	129,621.48	1,425,640.48	240,067.00	32,000.00	272,067.00	-80.9%
Equipment Replacement		6500	551,550.00	875,700.00	1,427,250.00	51,550.00	330,108.38	381,658.38	-73.3%
TOTAL, CAPITAL OUTLAY			1,877,959.00	5,852,632.29	7,730,591.29	291,617.00	2,362,108.38	2,653,725.38	-65.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	450,600.00	450,600.00	0.00	800,600.00	800,600.00	77.7%
Payments to County Offices		7142	0.00	483,150.00	483,150.00	0.00	483,150.00	483,150.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	933,750.00	933,750.00	0.00	1,283,750.00	1,283,750.00	37.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,394,054.30)	1,394,054.30	0.00	(1,070,785.64)	1,070,785.64	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(599,983.12)	0.00	(599,983.12)	(608,860.57)	0.00	(608,860.57)	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,994,037.42)	1,394,054.30	(599,983.12)	(1,679,646.21)	1,070,785.64	(608,860.57)	1.5%
TOTAL, EXPENDITURES			140,748,118.77	91,045,712.18	231,793,830.95	130,142,462.33	76,245,121.70	206,387,584.03	-11.0%

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)	
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	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,737,641.11	0.00	1,737,641.11	1,741,907.00	0.00	1,741,907.00	0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,737,641.11	0.00	1,737,641.11	1,741,907.00	0.00	1,741,907.00	0.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(38,680,352.28)	38,680,352.28	0.00	(38,775,715.26)	38,775,715.26	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			(38,680,352.28)	38,680,352.28	0.00	(38,775,715.26)	38,775,715.26	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(40,399,493.39)	38,680,352.28	(1,719,141.11)	(40,499,122.26)	38,775,715.26	(1,723,407.00)	0.2%

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	159,372,205.60	934,700.00	160,306,905.60	145,887,168.00	934,700.00	146,821,868.00	-8.4%
2) Federal Revenue		8100-8299	407,532.91	15,202,612.54	15,610,145.45	5,376,287.00	11,949,151.00	17,325,438.00	11.0%
3) Other State Revenue		8300-8599	5,811,480.85	13,627,300.05	19,438,780.90	2,726,311.00	11,105,956.90	13,832,267.90	-28.8%
4) Other Local Revenue		8600-8799	6,085,525.15	14,550,349.19	20,635,874.34	3,074,595.00	13,479,598.54	16,554,193.54	-19.8%
5) TOTAL REVENUES			171,676,744.51	44,314,961.78	215,991,706.29	157,064,361.00	37,469,406.44	194,533,767.44	-9.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		86,441,466.42	60,199,353.18	146,640,819.60	75,533,461.36	51,342,405.04	126,875,866.40	-13.5%
2) Instruction - Related Services	2000-2999		16,747,790.79	8,699,467.58	25,447,258.37	16,162,487.72	7,679,974.38	23,842,462.10	-6.3%
3) Pupil Services	3000-3999		12,684,431.80	9,178,029.31	21,862,461.11	12,845,933.09	8,153,880.59	20,999,813.68	-3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		103,118.00	0.00	103,118.00	134,034.00	0.00	134,034.00	30.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		15,782,057.75	1,697,555.78	17,479,613.53	16,651,990.12	1,378,538.95	18,030,529.07	3.2%
8) Plant Services	8000-8999		8,989,254.01	10,337,556.33	19,326,810.34	8,814,556.04	6,406,572.74	15,221,128.78	-21.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	933,750.00	933,750.00	0.00	1,283,750.00	1,283,750.00	37.5%
10) TOTAL EXPENDITURES			140,748,118.77	91,045,712.18	231,793,830.95	130,142,462.33	76,245,121.70	206,387,584.03	-11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,928,625.74	(46,730,750.40)	(15,802,124.66)	26,921,898.67	(38,775,715.26)	(11,853,816.59)	-25.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,500.00	0.00	18,500.00	18,500.00	0.00	18,500.00	0.0%
b) Transfers Out		7600-7629	1,737,641.11	0.00	1,737,641.11	1,741,907.00	0.00	1,741,907.00	0.2%
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	(38,680,352.28)	38,680,352.28	0.00	(38,775,715.26)	38,775,715.26	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(40,399,493.39)	38,680,352.28	(1,719,141.11)	(40,499,122.26)	38,775,715.26	(1,723,407.00)	0.2%

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)			(9,470,867.65)	(8,050,398.12)	(17,521,265.77)	(13,577,223.59)	0.00	(13,577,223.59)	-22.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			36,190,355.10	8,050,398.12	44,240,753.22	26,719,487.45	0.00	26,719,487.45	-39.6%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,190,355.10	8,050,398.12	44,240,753.22	26,719,487.45	0.00	26,719,487.45	-39.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,190,355.10	8,050,398.12	44,240,753.22	26,719,487.45	0.00	26,719,487.45	-39.6%
2) Ending Balance, June 30 (E + F1e)			26,719,487.45	0.00	26,719,487.45	13,142,263.86	0.00	13,142,263.86	-50.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores	9712		260,370.51	0.00	260,370.51	260,370.51	0.00	260,370.51	0.0%
Prepaid Items	9713		413,101.89	0.00	413,101.89	281,001.01	0.00	281,001.01	-32.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		7,005,944.16	0.00	7,005,944.16	6,243,884.73	0.00	6,243,884.73	-10.9%
Unassigned/Unappropriated Amount	9790		18,890,070.89	0.00	18,890,070.89	6,207,007.61	0.00	6,207,007.61	-67.1%

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

SUPPLEMENTAL SACS

2020-21 ADOPTED BUDGET

&

2019-20 ESTIMATED ACTUALS

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)	15,655.93	15,655.93	15,745.51	15,597.19	15,597.19	15,604.20
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)	15,655.93	15,655.93	15,745.51	15,597.19	15,597.19	15,604.20
5. District Funded County Program ADA						
a. County Community Schools	4.30	4.30	4.30	4.30	4.30	4.30
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)	4.30	4.30	4.30	4.30	4.30	4.30
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,660.23	15,660.23	15,749.81	15,601.49	15,601.49	15,608.50
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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: www.cajonvalley.net/Page/125
Date: June 4-8, 2020

Place: www.cajonvalley.net/Page/125
Date: June 09, 2020
Time: 5:30:00 P.M.

Adoption Date: June 23, 2020

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

Contact person for additional information on the budget reports:

Name: Louise Gibson

Telephone: (619) 588-3071

Title: Director, Fiscal Services

E-mail: gibson@cajonvalley.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? If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	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
				Not applicable
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	

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	15,670	15,888		
Charter School				
Total ADA	15,670	15,888	N/A	Met
Second Prior Year (2018-19)				
District Regular	15,888	15,910		
Charter School				
Total ADA	15,888	15,910	N/A	Met
First Prior Year (2019-20)				
District Regular	15,783	15,746		
Charter School		0		
Total ADA	15,783	15,746	0.2%	Met
Budget Year (2020-21)				
District Regular	15,604			
Charter School	0			
Total ADA	15,604			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	16,192	16,581		
Charter School				
Total Enrollment	16,192	16,581	N/A	Met
Second Prior Year (2018-19)				
District Regular	16,581	16,666		
Charter School				
Total Enrollment	16,581	16,666	N/A	Met
First Prior Year (2019-20)				
District Regular	16,541	16,419		
Charter School				
Total Enrollment	16,541	16,419	0.7%	Met
Budget Year (2020-21)				
District Regular	16,359			
Charter School				
Total Enrollment	16,359			

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	15,888	16,581	
Charter School		0	
Total ADA/Enrollment	15,888	16,581	95.8%
Second Prior Year (2018-19)			
District Regular	15,910	16,666	
Charter School			
Total ADA/Enrollment	15,910	16,666	95.5%
First Prior Year (2019-20)			
District Regular	15,656	16,419	
Charter School	0		
Total ADA/Enrollment	15,656	16,419	95.4%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	15,597	16,359		
Charter School	0			
Total ADA/Enrollment	15,597	16,359	95.3%	Met
1st Subsequent Year (2021-22)				
District Regular	15,540	16,299		
Charter School				
Total ADA/Enrollment	15,540	16,299	95.3%	Met
2nd Subsequent Year (2022-23)				
District Regular	15,483	16,301		
Charter School				
Total ADA/Enrollment	15,483	16,301	95.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	15,749.81	15,608.50	15,551.49	15,494.48
b. Prior Year ADA (Funded)		15,749.81	15,608.50	15,551.49
c. Difference (Step 1a minus Step 1b)		(141.31)	(57.01)	(57.01)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.90%	-0.37%	-0.37%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		164,495,986.00	151,212,871.00	150,681,134.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(13,028,082.09)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		-8.82%	-0.37%	-0.37%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-9.82% to -7.82%	-1.37% to .63%	-1.37% to .63%

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)	40,226,249.77	40,216,301.00	42,237,563.00	42,237,563.00
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)	164,495,985.77	151,238,841.00	150,681,134.00	149,829,607.00
District's Projected Change in LCFF Revenue:		-8.06%	-0.37%	-0.57%
LCFF Revenue Standard:		-9.82% to -7.82%	-1.37% to .63%	-1.37% to .63%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	110,118,128.95	124,001,025.48	88.8%
Second Prior Year (2018-19)	115,088,195.59	127,743,461.00	90.1%
First Prior Year (2019-20)	122,239,690.89	140,748,118.77	86.8%
Historical Average Ratio:			88.6%

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%
	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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)	115,944,646.14	130,142,462.33	89.1%	Met
1st Subsequent Year (2021-22)	122,769,101.00	134,627,341.00	91.2%	Met
2nd Subsequent Year (2022-23)	126,934,383.00	138,925,180.00	91.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-8.82%	-0.37%	-0.37%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-18.82% to 1.18%	-10.37% to 9.63%	-10.37% to 9.63%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-13.82% to -3.82%	-5.37% to 4.63%	-5.37% to 4.63%

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)	15,610,145.45		
Budget Year (2020-21)	17,325,438.00	10.99%	Yes
1st Subsequent Year (2021-22)	11,759,226.00	-32.13%	Yes
2nd Subsequent Year (2022-23)	11,759,226.00	0.00%	No

Explanation:
(required if Yes)

We expect the 2020-21 adopted budget revenue to be lower than 2019-20 because prior year carry-over funds are not included. However, 2020-21 increased because one-time ESSER Cares Relief funding of \$5,000,000 is included in the 2020-21 adopted budget. The 2021-22 budget drops dramatically without continued ESSER funding, discontinued ESSA funding, and projected reductions in Title grant funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	19,438,780.90		
Budget Year (2020-21)	13,832,267.90	-28.84%	Yes
1st Subsequent Year (2021-22)	13,987,764.00	1.12%	No
2nd Subsequent Year (2022-23)	14,032,200.00	0.32%	No

Explanation:
(required if Yes)

The 2019-20 amounts includes one-time \$2.9 million Early Childhood Intervention funds which isn't included in the reduced 2020-21 figure. STRS on-behalf contributions are \$2 million lower in 2020-21 than 2019-20 which further reduces the State revenue budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	20,635,874.34		
Budget Year (2020-21)	16,554,193.54	-19.78%	Yes
1st Subsequent Year (2021-22)	16,540,332.00	-0.08%	No
2nd Subsequent Year (2022-23)	16,416,027.00	-0.75%	No

Explanation:
(required if Yes)

Many components of 2019-20 local revenue are not projected in 2020-21, which causes our budget to fall outside the standard percentage range. Revenue sources not included are donations, outdoor education, facility use, carry-over grant funding (SUMS, Webster, RSIG, CalNEW, and Neighborhood Reinvestment), and there is also no parent fee childcare revenue projected in 2020-21 which was included in previous years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	10,218,225.95		
Budget Year (2020-21)	5,646,843.07	-44.74%	Yes
1st Subsequent Year (2021-22)	5,549,422.00	-1.73%	No
2nd Subsequent Year (2022-23)	4,697,185.00	-15.36%	Yes

Explanation:
(required if Yes)

2019-20 includes expenditures from carry-over funds and grants that are no longer funded in 2020-21. This includes Webster, CalNEW, Medi-Cal Reimbursement, Low Performing Student Grant, COVID SB117 Response funds, and donations. In 2022-23 projected expenditures are lower as program reserves are used in the prior two years.

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

First Prior Year (2019-20)	26,609,626.56		
Budget Year (2020-21)	18,632,744.89	-29.98%	Yes
1st Subsequent Year (2021-22)	17,556,416.00	-5.78%	Yes
2nd Subsequent Year (2022-23)	16,306,377.00	-7.12%	Yes

Explanation:
(required if Yes)

2019-20 includes expenditures for carry-over funding, donations, one-time mandated costs, non-public schools, CalNEW, ASA, ESSA, and Title I, Title II, ESSA, and Outdoor Education that are not included in the 2020-21 budget. Spending in subsequent years is projected to decrease as revenues decrease.

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)	55,684,800.69		
Budget Year (2020-21)	47,711,899.44	-14.32%	Met
1st Subsequent Year (2021-22)	42,287,322.00	-11.37%	Not Met
2nd Subsequent Year (2022-23)	42,207,453.00	-0.19%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	36,827,852.51		
Budget Year (2020-21)	24,279,587.96	-34.07%	Not Met
1st Subsequent Year (2021-22)	23,105,838.00	-4.83%	Met
2nd Subsequent Year (2022-23)	21,003,562.00	-9.10%	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)

We expect the 2020-21 adopted budget revenue to be lower than 2019-20 because prior year carry-over funds are not included. However, 2020-21 increased because one-time ESSER Cares Relief funding of \$5,000,000 is included in the 2020-21 adopted budget. The 2021-22 budget drops dramatically without continued ESSER funding, discontinued ESSA funding, and projected reductions in Title grant funding.

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

The 2019-20 amounts includes one-time \$2.9 million Early Childhood Intervention funds which isn't included in the reduced 2020-21 figure. STRS on-behalf contributions are \$2 million lower in 2020-21 than 2019-20 which further reduces the State revenue budget.

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

Many components of 2019-20 local revenue are not projected in 2020-21, which causes our budget to fall outside the standard percentage range. Revenue sources not included are donations, outdoor education, facility use, carry-over grant funding (SUMS, Webster, RSIG, CalNEW, and Neighborhood Reinvestment), and there is also no parent fee childcare revenue projected in 2020-21 which was included in previous years.

- 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)

2019-20 includes expenditures from carry-over funds and grants that are no longer funded in 2020-21. This includes Webster, CalNEW, Medi-Cal Reimbursement, Low Performing Student Grant, COVID SB117 Response funds, and donations. In 2022-23 projected expenditures are lower as program reserves are used in the prior two years.

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

2019-20 includes expenditures for carry-over funding, donations, one-time mandated costs, non-public schools, CalNEW, ASA, ESSA, and Title I, Title II, ESSA, and Outdoor Education that are not included in the 2020-21 budget. Spending in subsequent years is projected to decrease as revenues decrease.

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? Yes
- 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)	208,129,491.03			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	208,129,491.03	6,243,884.73	6,291,906.74	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,680,689.22	6,376,377.50	7,005,944.16
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	14,031,532.90	14,833,205.77	18,890,070.89
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	19,712,222.12	21,209,583.27	25,896,015.05
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	189,356,307.05	212,545,916.69	233,531,472.06
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)	189,356,307.05	212,545,916.69	233,531,472.06
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.4%	10.0%	11.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.5%	3.3%	3.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(1,036,942.29)	129,531,737.17	0.8%	Met
Second Prior Year (2018-19)	4,386,867.61	133,360,453.00	N/A	Met
First Prior Year (2019-20)	(9,470,867.65)	142,485,759.88	6.6%	Not Met
Budget Year (2020-21) (Information only)	(13,577,223.59)	131,884,369.33		

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)

The District incurred unexpected expenses and revenue losses related to the COVID pandemic closure in 2019-20, which increased the deficit spending level beyond the standard percentage level. The budgeted expenditures also include carryover funds that will probably not all be spent.

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)	19,044,425.50	32,840,429.78	N/A	Met
Second Prior Year (2018-19)	22,913,682.72	31,803,487.49	N/A	Met
First Prior Year (2019-20)	24,250,101.02	36,190,355.10	N/A	Met
Budget Year (2020-21) (Information only)	26,719,487.45			

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.)	15,597	15,544	15,487
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)	208,129,491.03	213,740,405.00	218,227,252.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	208,129,491.03	213,740,405.00	218,227,252.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,243,884.73	6,412,212.15	6,546,817.56
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)	6,243,884.73	6,412,212.15	6,546,817.56

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)	6,243,884.73	6,412,212.00	6,546,818.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,207,007.61	(19,178,212.14)	(49,930,885.14)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	12,450,892.34	(12,766,000.14)	(43,384,067.14)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.98%	-5.97%	-19.88%
District's Reserve Standard (Section 10B, Line 7):	6,243,884.73	6,412,212.15	6,546,817.56
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)

The COVID-19 pandemic emergency closure caused unpredictable expenditure increases and reductions in Local, State and Federal revenue. The 2020-21 budget adoption reflects a negative (-7.92) percent COLA and zero COLA in future years. CARES ESSER funding is included in the 2020-21 budget. We expect details of additional CARES relief funding (GEER and CRF) when the State budget is adopted by July 1 and will determine the scope of budget cuts necessary as State and Federal funding allocations become available.

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)	(38,680,352.28)			
Budget Year (2020-21)	(38,775,715.26)	95,362.98	0.2%	Met
1st Subsequent Year (2021-22)	(40,708,954.00)	1,933,238.74	5.0%	Met
2nd Subsequent Year (2022-23)	(41,095,844.00)	386,890.00	1.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	18,500.00			
Budget Year (2020-21)	18,500.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	18,500.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	18,500.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	1,737,641.11			
Budget Year (2020-21)	1,741,907.00	4,265.89	0.2%	Met
1st Subsequent Year (2021-22)	1,434,296.00	(307,611.00)	-17.7%	Not Met
2nd Subsequent Year (2022-23)	1,360,719.00	(73,577.00)	-5.1%	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. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

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)

Interfund transfers for school bus lease payments from Fund 01 to Fund 40 will end in 2020-21 when the loans are repaid. This decrease in 2021-22 changes contributions by more than the standard percentage.

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	18	2109-8699, 4000-8980	2109-7438 & 7439, 4000-7438 & 7439	17,849,425
Certificates of Participation	0	2109-8625	2109-5800	0
General Obligation Bonds	21	5100-8600	5100-7400	180,124,891
Supp Early Retirement Program	5	0100-8699, attrition	0100-5800	2,587,805
State School Building Loans				
Compensated Absences		Estimate until 2019-20 final leave posted		1,459,086

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:				202,021,207

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases	2,228,197	2,198,041	1,688,597	1,579,655
Certificates of Participation	1,260,952	0	0	0
General Obligation Bonds	16,432,854	14,462,483	16,179,963	16,438,184
Supp Early Retirement Program	0	517,561	517,561	517,561
State School Building Loans				
Compensated Absences	1,459,086	1,488,268	1,488,268	1,488,268
Other Long-term Commitments (continued):				
Total Annual Payments:	21,381,089	18,666,353	19,874,389	20,023,668
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Retiree benefits are offered to employees with a minimum of 10 years employment and minimum age of 55 and benefits end at age 65. The District pays 70-75% of premium and employees contribute 25-30% of health premiums.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	54,107,853.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	54,107,853.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	3,193,058.00	3,443,528.00	3,713,125.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,565,313.00	1,612,273.00	1,660,640.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,538,225.00	1,584,375.00	1,632,903.00
d. Number of retirees receiving OPEB benefits	180	180	180

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	958.0	915.0	958.0	958.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Feb 11, 2020

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:

Feb 07, 2020

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

Yes

If Yes, date of budget revision board adoption:

Mar 10, 2020

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			

One Year Agreement

Total cost of salary settlement		
---------------------------------	--	--

% change in salary schedule from prior year	
---	--

or

Multiyear Agreement

Total cost of salary settlement		
---------------------------------	--	--

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

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

--

Negotiations Not Settled

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

--

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
8,151,615	8,457,300	8,711,019
70% of Kaiser to all plans	70% of Kaiser to all plans	70% of Kaiser to all plans
3.5%	3.5%	3.5%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
2,419,216	2,455,504	2,492,337
1.5%	1.5%	1.5%

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
No	No	No

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	823.4	735.0	735.0	735.0

Classified (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.

Adjustment made to Classified FTE from 2019-20 2nd Interim because FTE was included for employees who are not paid from the General Fund. There are 100 FTE paid from other funds.
--

Negotiations Settled

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

Jan 21, 2020

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:

Jan 17, 2020

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

Yes

If Yes, date of budget revision board adoption:

Mar 10, 2020

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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
3,892,328	4,038,290	4,179,630
75% of Kaiser to all plans	75% of Kaiser to all plans	75% of Kaiser to all plans
3.5%	3.5%	3.5%

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
928,200	942,123	956,255
1.5%	1.5%	1.5%

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)
No	No	No
No	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	89.0	91.0	91.0	91.0

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	Yes	Yes
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	929,992	961,097	994,735
Percent of H&W cost paid by employer	70% of Kaiser to all plans	70% of Kaiser to all plans	70% of Kaiser to all plans
Percent projected change in H&W cost over prior year	3.5%	3.5%	3.5%

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	328,811	333,744	338,750
Percent change in step & column over prior year	1.5%	1.5%	1.5%

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	27,096	27,096	27,096
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

The MYP for 2021-22 and 2022-23 indicate negative ending fund balances resulting from the State COLA (-7.92) factor in the LCFF. A resolution is filed with the budget adoption document detailing the amount of reductions necessary for each year. Budget reduction details will be included with the 2019-20 First Interim Report if the adopted State budget does not improve.

End of School District Budget Criteria and Standards Review

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:

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

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

Date of Meeting: Jun 23, 2020

For additional information on this certification, please contact:

Name: Louise Gibson
Title: Director, Fiscal Services
Telephone: (619) 588-3071
E-mail: gibson@cajonvalley.net

Current Expense Formula/Minimum Classroom Compensation

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	89,705,580.29	301	256,522.82	303	89,449,057.47	305	1,070,939.79		307	88,378,117.68	309
2000 - Classified Salaries	37,802,093.71	311	1,371,373.79	313	36,430,719.92	315	4,546,902.00		317	31,883,817.92	319
3000 - Employee Benefits	59,393,946.27	321	2,108,148.10	323	57,285,798.17	325	2,442,460.58		327	54,843,337.59	329
4000 - Books, Supplies Equip Replace. (6500)	11,645,475.95	331	214,005.62	333	11,431,470.33	335	2,644,961.33		337	8,786,509.00	339
5000 - Services... & 7300 - Indirect Costs	26,009,643.44	341	271,479.61	343	25,738,163.83	345	6,632,034.60		347	19,106,129.23	349
TOTAL					220,335,209.72	365			TOTAL	202,997,911.42	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	0.00
10. Other Benefits (EC 22310).		3901 & 3902	393
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.			62.00%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.00%
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).	202,997,911.42
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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	84,839,480.83	301	284,651.00	303	84,554,829.83	305	1,326,995.00		307	83,227,834.83	309
2000 - Classified Salaries	39,061,394.71	311	1,297,868.00	313	37,763,526.71	315	4,463,332.00		317	33,300,194.71	319
3000 - Employee Benefits	54,878,505.72	321	2,010,774.72	323	52,867,731.00	325	2,333,915.63		327	50,533,815.37	329
4000 - Books, Supplies Equip Replace. (6500)	6,028,501.45	331	240,634.96	333	5,787,866.49	335	1,334,241.38		337	4,453,625.11	339
5000 - Services... & 7300 - Indirect Costs	18,023,884.32	341	247,426.22	343	17,776,458.10	345	2,338,264.17		347	15,438,193.93	349
TOTAL					198,750,412.13	365			TOTAL	186,953,663.95	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	393
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.			62.19%
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)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	62.19%
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).	186,953,663.95
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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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	233,531,472.06
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,374,923.14
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	103,118.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,855,591.29
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,737,641.11
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,511,531.28
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)				11,207,881.68
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	10,296.84
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)				206,958,964.08

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)		15,660.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,215.58
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.)	187,450,168.40	11,788.33
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)	187,450,168.40	11,788.33
B. Required effort (Line A.2 times 90%)	168,705,151.56	10,609.50
C. Current year expenditures (Line I.E and Line II.B)	206,958,964.08	13,215.58
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) 8,578,791.80
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) 176,708,678.80

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) 4.85%

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. 16,422.28

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)	9,443,410.69
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,094,218.61
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	39,155.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
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)	693,348.45
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)	0.00
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)	16,422.28
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,253,710.47
9. Carry-Forward Adjustment (Part IV, Line F)	1,305,590.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,559,300.81

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	146,055,266.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,441,256.37
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	20,417,911.11
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	103,118.00
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)	2,083,410.97
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)	23,321.26
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)	238,713.12
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)	13,602,495.96
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)	0.00
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)	16,422.28
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,555,853.58
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,581,437.98
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)	216,119,206.87

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) 7.06%

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) 7.66%

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>15,253,710.47</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>985,717.06</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 (6.91%) times Part III, Line B19); zero if negative	<u>1,305,590.34</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.91%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,305,590.34</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</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>1,305,590.34</u>

Approved indirect cost rate: 6.91%
Highest rate used in any program: 6.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,128,588.81	423,713.00	6.91%
01	3182	645,186.00	44,582.00	6.91%
01	3310	3,371,720.43	232,983.57	6.91%
01	3311	47,429.61	3,277.39	6.91%
01	3315	211,647.14	14,624.86	6.91%
01	3327	101,293.59	6,999.41	6.91%
01	3345	1,595.73	110.27	6.91%
01	3385	31,850.22	2,200.78	6.91%
01	4035	907,422.14	62,686.52	6.91%
01	4127	811,548.30	56,077.00	6.91%
01	4201	67,099.73	4,636.00	6.91%
01	4203	945,633.95	65,330.25	6.91%
01	6510	1,026,913.60	70,959.73	6.91%
01	6512	2,617,301.81	180,855.56	6.91%
01	6695	110,986.17	7,667.04	6.91%
01	7085	128,613.00	8,887.00	6.91%
01	9010	4,994,055.15	208,463.92	4.17%
12	6052	14,030.49	969.51	6.91%
12	6105	2,418,431.39	167,113.61	6.91%
13	5310	8,438,037.98	431,900.00	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	160,866.62		4,014,946.91	4,175,813.53
2. State Lottery Revenue	8560	2,308,428.85		880,343.23	3,188,772.08
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)		2,469,295.47	0.00	4,895,290.14	7,364,585.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	684,624.00			684,624.00
2. Classified Salaries	2000-2999	951,235.47			951,235.47
3. Employee Benefits	3000-3999	666,729.00			666,729.00
4. Books and Supplies	4000-4999	110,844.00		590,940.00	701,784.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	55,863.00			55,863.00
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			4,280,293.78	4,280,293.78
6. Capital Outlay	6000-6999	0.00		24,056.36	24,056.36
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)		2,469,295.47	0.00	4,895,290.14	7,364,585.61
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
B.5.c These expenditures are for digital online learning software and support for student instruction materials.					
B.6 These expenditures will be moved from capital outlay (6400) to digital online learning software and support (5800) for student instruction materials.					

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	145,887,168.00	-0.50%	145,151,024.00	-0.59%	144,299,498.00
2. Federal Revenues	8100-8299	5,376,287.00	-92.42%	407,533.00	0.00%	407,533.00
3. Other State Revenues	8300-8599	2,726,311.00	1.63%	2,770,747.00	1.60%	2,815,183.00
4. Other Local Revenues	8600-8799	3,074,595.00	-0.02%	3,073,928.00	0.00%	3,073,928.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,500.00	0.00%	18,500.00	0.00%	18,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(38,775,715.26)	4.99%	(40,708,954.00)	0.95%	(41,095,844.00)
6. Total (Sum lines A1 thru A5c)		118,307,145.74	-6.42%	110,712,778.00	-1.08%	109,518,798.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,974,303.00		67,947,130.00
b. Step & Column Adjustment				959,614.55		1,152,006.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,013,212.45		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,974,303.00	6.21%	67,947,130.00	1.70%	69,099,136.00
2. Classified Salaries						
a. Base Salaries				20,778,057.65		21,089,729.00
b. Step & Column Adjustment				311,671.35		316,346.00
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	20,778,057.65	1.50%	21,089,729.00	1.50%	21,406,075.00
3. Employee Benefits	3000-3999	31,192,285.49	8.14%	33,732,242.00	8.00%	36,429,172.00
4. Books and Supplies	4000-4999	3,508,398.45	-13.75%	3,025,934.00	1.93%	3,084,391.00
5. Services and Other Operating Expenditures	5000-5999	12,077,446.95	-17.92%	9,913,062.00	1.14%	10,026,194.00
6. Capital Outlay	6000-6999	291,617.00	-51.78%	140,617.00	0.00%	140,617.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,679,646.21)	-27.28%	(1,221,373.00)	3.20%	(1,260,405.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,741,907.00	-17.66%	1,434,296.00	-5.13%	1,360,719.00
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)		131,884,369.33	3.17%	136,061,637.00	3.10%	140,285,899.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(13,577,223.59)		(25,348,859.00)		(30,767,101.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,719,487.45		13,142,263.86		(12,206,595.14)
2. Ending Fund Balance (Sum lines C and D1)		13,142,263.86		(12,206,595.14)		(42,973,696.14)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	691,371.52		559,405.00		410,371.00
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	6,243,884.73		6,412,212.00		6,546,818.00
2. Unassigned/Unappropriated	9790	6,207,007.61		(19,178,212.14)		(49,930,885.14)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,142,263.86		(12,206,595.14)		(42,973,696.14)

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	6,243,884.73		6,412,212.00		6,546,818.00
c. Unassigned/Unappropriated	9790	6,207,007.61		(19,178,212.14)		(49,930,885.14)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E 1a thru E2c)						
		12,450,892.34		(12,766,000.14)		(43,384,067.14)
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.						
B.1.d. Column C: Retirement incentive attrition for forty-one teachers in 2020-21 are projected to be rehired in 2021-22 at a lesser cost than the retiring teachers.						

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	934,700.00	0.00%	934,700.00	0.00%	934,700.00
2. Federal Revenues	8100-8299	11,949,151.00	-5.00%	11,351,693.00	0.00%	11,351,693.00
3. Other State Revenues	8300-8599	11,105,956.90	1.00%	11,217,017.00	0.00%	11,217,017.00
4. Other Local Revenues	8600-8799	13,479,598.54	-0.10%	13,466,404.00	-0.92%	13,342,099.00
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	38,775,715.26	4.99%	40,708,954.00	0.95%	41,095,844.00
6. Total (Sum lines A1 thru A5c)		76,245,121.70	1.88%	77,678,768.00	0.34%	77,941,353.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,865,177.83		22,046,266.00
b. Step & Column Adjustment				312,977.67		565,285.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				868,110.50		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,865,177.83	5.66%	22,046,266.00	2.56%	22,611,551.00
2. Classified Salaries						
a. Base Salaries				18,283,337.06		18,557,587.00
b. Step & Column Adjustment				274,249.94		278,364.00
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	18,283,337.06	1.50%	18,557,587.00	1.50%	18,835,951.00
3. Employee Benefits	3000-3999	23,686,220.23	5.15%	24,906,687.00	6.80%	26,599,488.00
4. Books and Supplies	4000-4999	2,138,444.62	18.01%	2,523,488.00	-36.09%	1,612,794.00
5. Services and Other Operating Expenditures	5000-5999	6,555,297.94	16.60%	7,643,354.00	-17.83%	6,280,183.00
6. Capital Outlay	6000-6999	2,362,108.38	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,283,750.00	-27.51%	930,600.00	0.00%	930,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,070,785.64	0.00%	1,070,786.00	0.00%	1,070,786.00
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)		76,245,121.70	1.88%	77,678,768.00	0.34%	77,941,353.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(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.						
B.1.d, Column C: Retirement incentive attrition for forty-one teachers in 2020-21 are projected to be rehired in 2021-22 at a lesser cost than the retiring teachers.						

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	146,821,868.00	-0.50%	146,085,724.00	-0.58%	145,234,198.00
2. Federal Revenues	8100-8299	17,325,438.00	-32.13%	11,759,226.00	0.00%	11,759,226.00
3. Other State Revenues	8300-8599	13,832,267.90	1.12%	13,987,764.00	0.32%	14,032,200.00
4. Other Local Revenues	8600-8799	16,554,193.54	-0.08%	16,540,332.00	-0.75%	16,416,027.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,500.00	0.00%	18,500.00	0.00%	18,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		194,552,267.44	-3.17%	188,391,546.00	-0.49%	187,460,151.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				84,839,480.83		89,993,396.00
b. Step & Column Adjustment				1,272,592.22		1,717,291.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,881,322.95		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	84,839,480.83	6.07%	89,993,396.00	1.91%	91,710,687.00
2. Classified Salaries						
a. Base Salaries				39,061,394.71		39,647,316.00
b. Step & Column Adjustment				585,921.29		594,710.00
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	39,061,394.71	1.50%	39,647,316.00	1.50%	40,242,026.00
3. Employee Benefits	3000-3999	54,878,505.72	6.85%	58,638,929.00	7.49%	63,028,660.00
4. Books and Supplies	4000-4999	5,646,843.07	-1.73%	5,549,422.00	-15.36%	4,697,185.00
5. Services and Other Operating Expenditures	5000-5999	18,632,744.89	-5.78%	17,556,416.00	-7.12%	16,306,377.00
6. Capital Outlay	6000-6999	2,653,725.38	-94.70%	140,617.00	0.00%	140,617.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,283,750.00	-27.51%	930,600.00	0.00%	930,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(608,860.57)	-75.27%	(150,587.00)	25.92%	(189,619.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,741,907.00	-17.66%	1,434,296.00	-5.13%	1,360,719.00
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)		208,129,491.03	2.70%	213,740,405.00	2.10%	218,227,252.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(13,577,223.59)		(25,348,859.00)		(30,767,101.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		26,719,487.45		13,142,263.86		(12,206,595.14)
2. Ending Fund Balance (Sum lines C and D1)		13,142,263.86		(12,206,595.14)		(42,973,696.14)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	691,371.52		559,405.00		410,371.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,243,884.73		6,412,212.00		6,546,818.00
2. Unassigned/Unappropriated	9790	6,207,007.61		(19,178,212.14)		(49,930,885.14)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,142,263.86		(12,206,595.14)		(42,973,696.14)

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	6,243,884.73		6,412,212.00		6,546,818.00
c. Unassigned/Unappropriated	9790	6,207,007.61		(19,178,212.14)		(49,930,885.14)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		12,450,892.34		(12,766,000.14)		(43,384,067.14)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.98%		-5.97%		-19.88%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		15,597.19		15,544.48		15,487.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		208,129,491.03		213,740,405.00		218,227,252.00
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)		208,129,491.03		213,740,405.00		218,227,252.00
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)		6,243,884.73		6,412,212.15		6,546,817.56
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)		6,243,884.73		6,412,212.15		6,546,817.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

SACS OTHER FUNDS

2020-21 ADOPTED BUDGET

&

2019-20 ESTIMATED ACTUALS

Summary of Other Funds Beginning Balance, Revenue, Expenditures and Ending Balance

Fund Description	2019-20 Estimated Actual				2020-21 Adopted Budget			
	Beginning	Revenue	Expenses	Ending	Beginning	Revenue	Expenses	Ending
Child Development Fund	121,129.93	2,723,936.70	2,723,936.70	121,129.93	121,129.93	2,700,551.48	2,700,551.48	121,129.93
Child Nutrition Fund	2,025,123.44	8,921,056.14	8,949,852.98	1,996,326.60	1,996,326.60	9,642,112.00	9,642,112.00	1,996,326.60
Special Reserve for Postemployment Benefits	6,040,307.71	119,000.00	-	6,159,307.71	6,159,307.71	119,000.00	-	6,278,307.71
Building Fund	29,493,826.53	12,172,688.77	26,936,941.69	14,729,573.61	14,729,573.61	4,179,573.00	13,708,434.02	5,200,712.59
Capital Facilities Fund	2,075,353.02	554,393.54	2,369,391.38	260,355.18	260,355.18	240,500.00	240,500.00	260,355.18
Special Reserve for Capital Outlay Projects	8,996,079.30	568,000.00	2,649,212.38	6,914,866.92	6,914,866.92	568,000.00	1,944,002.00	5,538,864.92
Bond Interest and Redemption Fund	14,721,204.00	14,092,366.00	16,385,938.00	12,427,632.00	12,427,632.00	14,092,366.00	16,385,938.00	10,134,060.00
Insurance Fund	6,497,927.22	22,548,573.91	22,288,696.20	6,757,804.93	6,757,804.93	24,025,621.00	23,267,755.45	7,515,670.48

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	2,719,136.70	2,695,751.48	-0.9%
4) Other Local Revenue		8600-8799	4,800.00	4,800.00	0.0%
5) TOTAL, REVENUES			2,723,936.70	2,700,551.48	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,124,378.49	1,115,876.00	-0.8%
2) Classified Salaries		2000-2999	554,492.10	560,706.00	1.1%
3) Employee Benefits		3000-3999	701,722.16	683,351.75	-2.6%
4) Books and Supplies		4000-4999	52,901.29	65,262.16	23.4%
5) Services and Other Operating Expenditures		5000-5999	122,359.54	122,152.00	-0.2%
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	168,083.12	153,203.57	-8.9%
9) TOTAL, EXPENDITURES			2,723,936.70	2,700,551.48	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN 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	121,129.93	121,129.93	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,129.93	121,129.93	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,129.93	121,129.93	0.0%
2) Ending Balance, June 30 (E + F1e)			121,129.93	121,129.93	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			121,129.93	121,129.93	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	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	2,580,745.00	2,580,745.00	0.0%
All Other State Revenue	All Other	8590	138,391.70	115,006.48	-16.9%
TOTAL, OTHER STATE REVENUE			2,719,136.70	2,695,751.48	-0.9%
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	4,800.00	4,800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,800.00	4,800.00	0.0%
TOTAL, REVENUES			2,723,936.70	2,700,551.48	-0.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	969,348.97	956,977.00	-1.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	154,729.52	158,599.00	2.5%
Other Certificated Salaries		1900	300.00	300.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,124,378.49	1,115,876.00	-0.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	399,993.01	384,546.00	-3.9%
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	153,335.09	155,741.00	1.6%
Other Classified Salaries		2900	1,164.00	20,419.00	1654.2%
TOTAL, CLASSIFIED SALARIES			554,492.10	560,706.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	301,416.41	266,765.76	-11.5%
PERS		3201-3202	53,618.44	55,361.39	3.3%
OASDI/Medicare/Alternative		3301-3302	62,702.45	65,483.73	4.4%
Health and Welfare Benefits		3401-3402	209,227.79	218,266.17	4.3%
Unemployment Insurance		3501-3502	860.97	893.97	3.8%
Workers' Compensation		3601-3602	51,788.94	54,000.73	4.3%
OPEB, Allocated		3701-3702	18,497.16	18,970.00	2.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,610.00	3,610.00	0.0%
TOTAL, EMPLOYEE BENEFITS			701,722.16	683,351.75	-2.6%
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	29,466.67	62,358.16	111.6%
Noncapitalized Equipment		4400	23,434.62	2,904.00	-87.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,901.29	65,262.16	23.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,750.00	1,750.00	0.0%
Dues and Memberships		5300	175.00	175.00	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	1,199.00	1,199.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,678.54	8,271.00	-4.7%
Professional/Consulting Services and Operating Expenditures		5800	110,327.00	110,327.00	0.0%
Communications		5900	230.00	430.00	87.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,359.54	122,152.00	-0.2%
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	168,083.12	153,203.57	-8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			168,083.12	153,203.57	-8.9%
TOTAL, EXPENDITURES			2,723,936.70	2,700,551.48	-0.9%

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	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	7,579,246.00	8,010,800.00	5.7%
3) Other State Revenue		8300-8599	591,929.14	608,534.00	2.8%
4) Other Local Revenue		8600-8799	749,881.00	1,022,778.00	36.4%
5) TOTAL, REVENUES			8,921,056.14	9,642,112.00	8.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,671,895.71	3,865,910.00	5.3%
3) Employee Benefits		3000-3999	1,387,747.27	1,420,515.79	2.4%
4) Books and Supplies		4000-4999	3,223,473.00	3,654,547.21	13.4%
5) Services and Other Operating Expenditures		5000-5999	187,422.00	196,817.00	5.0%
6) Capital Outlay		6000-6999	28,915.00	30,165.00	4.3%
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	431,900.00	455,657.00	5.5%
9) TOTAL, EXPENDITURES			8,931,352.98	9,623,612.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,296.84)	18,500.00	-279.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,500.00	18,500.00	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			(18,500.00)	(18,500.00)	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)			(28,796.84)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,025,123.44	1,996,326.60	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,025,123.44	1,996,326.60	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,025,123.44	1,996,326.60	-1.4%
2) Ending Balance, June 30 (E + F1e)			1,996,326.60	1,996,326.60	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	131,165.48	131,165.48	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,865,161.12	1,865,161.12	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	7,579,246.00	8,010,800.00	5.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,579,246.00	8,010,800.00	5.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	591,929.14	608,534.00	2.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			591,929.14	608,534.00	2.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	698,681.00	1,016,078.00	45.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,700.00	6,700.00	0.0%
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	44,500.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			749,881.00	1,022,778.00	36.4%
TOTAL, REVENUES			8,921,056.14	9,642,112.00	8.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,113,489.92	3,314,300.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	300,763.61	316,758.00	5.3%
Clerical, Technical and Office Salaries		2400	257,642.18	234,852.00	-8.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,671,895.71	3,865,910.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	570,191.55	592,662.79	3.9%
OASDI/Medicare/Alternative		3301-3302	277,328.37	278,189.00	0.3%
Health and Welfare Benefits		3401-3402	363,271.70	368,721.00	1.5%
Unemployment Insurance		3501-3502	1,898.42	1,902.00	0.2%
Workers' Compensation		3601-3602	120,257.23	122,991.00	2.3%
OPEB, Allocated		3701-3702	50,000.00	51,250.00	2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,800.00	4,800.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,387,747.27	1,420,515.79	2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	309,873.00	360,047.21	16.2%
Noncapitalized Equipment		4400	24,500.00	19,500.00	-20.4%
Food		4700	2,889,100.00	3,275,000.00	13.4%
TOTAL, BOOKS AND SUPPLIES			3,223,473.00	3,654,547.21	13.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,400.00	7,500.00	435.7%
Dues and Memberships		5300	200.00	400.00	100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	58,812.00	59,987.00	2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,640.00	61,890.00	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,400.00	21,400.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,350.00	43,020.00	6.6%
Communications		5900	2,620.00	2,620.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			187,422.00	196,817.00	5.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	3,500.00	16,750.00	378.6%
Equipment		6400	25,415.00	13,415.00	-47.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,915.00	30,165.00	4.3%
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	431,900.00	455,657.00	5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			431,900.00	455,657.00	5.5%
TOTAL, EXPENDITURES			8,931,352.98	9,623,612.00	7.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	18,500.00	18,500.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,500.00	18,500.00	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)			(18,500.00)	(18,500.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	119,000.00	119,000.00	0.0%
5) TOTAL, REVENUES			119,000.00	119,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			119,000.00	119,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			119,000.00	119,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,040,307.71	6,159,307.71	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,040,307.71	6,159,307.71	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,040,307.71	6,159,307.71	2.0%
2) Ending Balance, June 30 (E + F1e)			6,159,307.71	6,278,307.71	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,159,307.71	6,278,307.71	1.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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					
Interest		8660	119,000.00	119,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			119,000.00	119,000.00	0.0%
TOTAL, REVENUES			119,000.00	119,000.00	0.0%

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	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 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	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	3,011,151.46	2,827,666.00	-6.1%
5) TOTAL, REVENUES			3,011,151.46	2,827,666.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	240,782.53	177,867.00	-26.1%
3) Employee Benefits		3000-3999	79,127.29	76,632.37	-3.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	301,631.07	174,590.30	-42.1%
6) Capital Outlay		6000-6999	22,739,850.60	11,638,247.00	-48.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,932,204.90	1,641,097.35	-44.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,293,596.39	13,708,434.02	-47.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,282,444.93)	(10,880,768.02)	-53.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,347,641.11	1,351,907.00	0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,813,896.20	0.00	-100.0%
b) Uses		7630-7699	643,345.30	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,518,192.01	1,351,907.00	-84.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,764,252.92)	(9,528,861.02)	-35.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,493,826.53	14,729,573.61	-50.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,493,826.53	14,729,573.61	-50.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,493,826.53	14,729,573.61	-50.1%
2) Ending Balance, June 30 (E + F1e)			14,729,573.61	5,200,712.59	-64.7%
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			3,521,858.50	5,197,994.15	47.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,207,715.11	2,718.44	-100.0%
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	1,637,665.00	1,500,000.00	-8.4%
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	335,628.00	421,595.00	25.6%
Interest					
		8660	397,688.31	368,745.00	-7.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	640,170.15	537,326.00	-16.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,011,151.46	2,827,666.00	-6.1%
TOTAL, REVENUES			3,011,151.46	2,827,666.00	-6.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	67,256.05	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	59,113.00	60,591.00	2.5%
Clerical, Technical and Office Salaries		2400	114,413.48	117,276.00	2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			240,782.53	177,867.00	-26.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	33,623.95	36,819.67	9.5%
OASDI/Medicare/Alternative		3301-3302	17,902.97	13,608.00	-24.0%
Health and Welfare Benefits		3401-3402	16,999.70	17,640.70	3.8%
Unemployment Insurance		3501-3502	223.03	89.00	-60.1%
Workers' Compensation		3601-3602	7,748.64	5,806.00	-25.1%
OPEB, Allocated		3701-3702	2,629.00	2,669.00	1.5%
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			79,127.29	76,632.37	-3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,719.20	4,720.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	296,911.87	169,870.30	-42.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			301,631.07	174,590.30	-42.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,251,645.01	520,843.00	-58.4%
Buildings and Improvements of Buildings		6200	17,426,333.56	7,052,404.00	-59.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	4,061,872.03	4,065,000.00	0.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,739,850.60	11,638,247.00	-48.8%
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	756,204.90	702,097.35	-7.2%
Other Debt Service - Principal		7439	2,176,000.00	939,000.00	-56.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,932,204.90	1,641,097.35	-44.0%
TOTAL, EXPENDITURES			26,293,596.39	13,708,434.02	-47.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,347,641.11	1,351,907.00	0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			1,347,641.11	1,351,907.00	0.3%
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	7,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	813,896.20	0.00	-100.0%
(c) TOTAL, SOURCES			7,813,896.20	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	643,345.30	0.00	-100.0%
(d) TOTAL, USES			643,345.30	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)			8,518,192.01	1,351,907.00	-84.1%

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	178,000.00	178,000.00	0.0%
5) TOTAL, REVENUES			178,000.00	178,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,092,268.76	1,387,057.00	-33.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	556,943.62	556,945.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,649,212.38	1,944,002.00	-26.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,471,212.38)	(1,766,002.00)	-28.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	390,000.00	390,000.00	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			390,000.00	390,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,081,212.38)	(1,376,002.00)	-33.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,996,079.30	6,914,866.92	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,996,079.30	6,914,866.92	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,996,079.30	6,914,866.92	-23.1%
2) Ending Balance, June 30 (E + F1e)			6,914,866.92	5,538,864.92	-19.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,914,866.92	5,538,864.92	-19.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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	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	178,000.00	178,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			178,000.00	178,000.00	0.0%
TOTAL, REVENUES			178,000.00	178,000.00	0.0%

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

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	2,092,268.76	1,387,057.00	-33.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,092,268.76	1,387,057.00	-33.7%
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	22,940.39	10,837.00	-52.8%
Other Debt Service - Principal		7439	534,003.23	546,108.00	2.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			556,943.62	556,945.00	0.0%
TOTAL, EXPENDITURES			2,649,212.38	1,944,002.00	-26.6%

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	390,000.00	390,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			390,000.00	390,000.00	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)			390,000.00	390,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,092,366.00	14,092,366.00	0.0%
5) TOTAL, REVENUES			14,092,366.00	14,092,366.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,385,938.00	16,385,938.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,385,938.00	16,385,938.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,293,572.00)	(2,293,572.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,293,572.00)	(2,293,572.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,721,204.00	12,427,632.00	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,721,204.00	12,427,632.00	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,721,204.00	12,427,632.00	-15.6%
2) Ending Balance, June 30 (E + F1e)			12,427,632.00	10,134,060.00	-18.5%
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	12,427,632.00	10,134,060.00	-18.5%
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	13,682,991.00	13,682,991.00	0.0%
Unsecured Roll		8612	409,375.00	409,375.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,092,366.00	14,092,366.00	0.0%
TOTAL, REVENUES			14,092,366.00	14,092,366.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,972,865.00	8,972,865.00	0.0%
Bond Interest and Other Service Charges		7434	7,413,073.00	7,413,073.00	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)			16,385,938.00	16,385,938.00	0.0%
TOTAL, EXPENDITURES			16,385,938.00	16,385,938.00	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					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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	22,548,573.91	24,025,621.00	6.6%
5) TOTAL, REVENUES			22,548,573.91	24,025,621.00	6.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	54,760.00	79,078.00	44.4%
3) Employee Benefits		3000-3999	31,965.48	42,931.45	34.3%
4) Books and Supplies		4000-4999	15,872.50	15,873.00	0.0%
5) Services and Other Operating Expenses		5000-5999	22,186,098.22	23,129,873.00	4.3%
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			22,288,696.20	23,267,755.45	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			259,877.71	757,865.55	191.6%
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)			259,877.71	757,865.55	191.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,497,927.22	6,757,804.93	4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,497,927.22	6,757,804.93	4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,497,927.22	6,757,804.93	4.0%
2) Ending Net Position, June 30 (E + F1e)			6,757,804.93	7,515,670.48	11.2%
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	6,757,804.93	7,515,670.48	11.2%

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	100,619.40	97,500.00	-3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	22,420,254.51	23,900,421.00	6.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,700.00	27,700.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,548,573.91	24,025,621.00	6.6%
TOTAL, REVENUES			22,548,573.91	24,025,621.00	6.6%

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	0.00	20,510.00	New
Clerical, Technical and Office Salaries		2400	54,760.00	58,568.00	7.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			54,760.00	79,078.00	44.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,543.00	17,462.45	65.6%
OASDI/Medicare/Alternative		3301-3302	4,076.00	6,051.00	48.5%
Health and Welfare Benefits		3401-3402	14,737.20	15,609.00	5.9%
Unemployment Insurance		3501-3502	30.28	40.00	32.1%
Workers' Compensation		3601-3602	1,697.00	2,582.00	52.2%
OPEB, Allocated		3701-3702	882.00	1,187.00	34.6%
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			31,965.48	42,931.45	34.3%
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	15,872.50	15,873.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,872.50	15,873.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,344.88	76,345.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,109,753.34	23,053,528.00	4.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,186,098.22	23,129,873.00	4.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			22,288,696.20	23,267,755.45	4.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%