

**Petaluma  
City Schools**



**Adopted  
Budget  
2020-2021**

**Petaluma City Schools**  
**Adopted Budget Assumptions**  
**2020-21 Fiscal Year**

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

The State and the District are in the sixth year of implementation of the Local Control Accountability Plan (LCAP). However, given the uncertainties caused by the COVID-19 Pandemic and the impact California's response has had on a local educational agency's (LEA's) ability to meaningfully engage with stakeholders, Executive Order N-56-20 was established. This Executive Order extended the deadline for adoption of the 2020-21 LCAP from July 1, 2020 to December 15, 2020.

In place of the LCAP requirement, Executive Order N-56-20 requires that all LEAs complete a written report to explain the changes to program offerings that the LEA has made in response to school closures to address the COVID-19 emergency, the major impacts of such closures on students and families, and a description of how the LEA is meeting the needs of its unduplicated students.

However, the deadline to adopt a budget for the 2020-21 fiscal year was not delayed and therefore the budget approval and oversight process has not changed. The Petaluma City School's Budget for Fiscal Year 2020-21 is due on or before July 1, 2020. The COVID-19 Operations Written Report must be adopted at the same time as the District's budget.

In May, the Governor released his "May Revise" to the State Budget Proposal for 2020-21. Although initially, the K-14 Education Budget proposed in January by Governor Newsom did not contemplate any significant changes due to the strong economic environment in the State of California, a lot changed when the May Revise came out on May 14<sup>th</sup>. The COVID-19 Pandemic and ensuing economic shut down of the local, State, Federal, and global economies had a devastating impact on California's economy, which is the 5<sup>th</sup> largest economy in the world. In his May Revise and in an effort to address the significant drop in State revenues estimated to be a combined \$54 billion impact over two years (2019-20 and 2020-21), the Governor proposed sweeping cuts to education as follows:

- Suspend the COLA 2.31%
- Reduce Local Control Funding Formula (LCFF) revenues by 10% for a net reduction of 7.92%
- Reduce Transportation Funding (Base amounts in LCFF) by 10%
- Reduce other categoricals such as the Mandated Cost Block Grants, ASES (Afterschool Program), and the Adult Education Block Grant

This level of cuts to Proposition 98 and K-14 education are unprecedented. In addition, the dramatic change from a funded COLA of 2.29% (in January), to an unfunded COLA combined with a net reduction of 7.92% announced on May 14<sup>th</sup>, provides for an extremely short period of time (a few short weeks) for a district to respond with a robust process to consider the level of reductions necessary to address the millions of dollars that this reduction represents. The level of reductions necessary to address this dramatic drop in revenues is potentially devastating to the important programs that support student success. Although the pandemic and economic impact on the State and local economies are also unprecedented, this reaction by the Governor and the truncated timeline does not allow any opportunity for districts to respond with a robust process to make thoughtful programmatic and staffing adjustments to respond to the significant reductions.

Fortunately, in anticipation of at least some level of economic impact due to the COVID-19, staff began making proactive reductions to central services and administration with reductions to staff.

In addition, the District has been evaluating various programs over the past several months due to concerns related to enrollment and programmatic challenges. Some of these programmatic changes included:

- Closing Rise Academy effective June 30, 2020
- Closing 6<sup>th</sup> Grade Academy Charter effective June 30, 2020
- Closing Gateway to College Charter School in partnership with the Santa Rosa Junior College effective June 30, 2020
- Reduce staffing due to a drop of enrollment at the junior high level
- Special Education Program transfer for the ages 18-22 Transition Program from SCOE
- Special Education Program transfer of the medically fragile program to SOCC from SCOE

In any economic downturn, it is imperative that a district responds quickly. Essentially, the earlier reductions can be made, the fewer reductions will typically need to be made overall. These initial first steps created the basis for capturing savings to offset some of the dramatic cuts to the State.

In addition, once the May Revise was known, staff worked to analyze other ways to take advantage of what little flexibility the Governor provided in his May Revise. During the great recession of 2008, the State provided districts with a great deal of flexibility in order to offset the revenue reductions from the State and most districts took full advantage in order to minimize cuts to critical programs. The Governor provided very little opportunity in his May Revise, other than reducing the required 3% contribution to Routine Restricted Maintenance by eliminating the need to include STRS/PERS "On-Behalf" expenditures in the calculations.

In addition, while there is some relief in the form of reducing the STRS rate from 17.3% to 16.15% in 2020-21 and 16.02% in 2021-22, it then jumps to 18.10% in 2022-23 creating a "balloon" payment of \$800,000 in that year. Likewise, the PERS rate continues to increase significantly each year. These increases combined with significant 30% estimated increases in Property and Liability Insurance, rising costs of utilities, and step and column increases in combination with an ongoing 10% reduction in LFCC revenues and further compounded by the projection of an unfunded COLA providing Districts without any increases in revenue over the next 3 years, create the "perfect storm" for budget reductions.

Based on this information, the Budget Advisory Committee has been reconvened to start to review the fiscal challenges that we face and to develop recommendations over the summer and into the Fall on what programs for the Superintendent and the Board to consider to reduce or eliminate in order to enable Petaluma City Schools to balance the budget in the face of the economic crisis created by COVID-19. While we are hopeful that we receive some Legislative relief on the budget reductions for 2020-21, that process has a great deal of hurdles including the ongoing economic impact of the pandemic, delays in State revenue collections until July 15<sup>th</sup>, and a Governor who may or may not be willing to compromise on items such as the "rainy day fund".

The details of this are included on the School Services of California (SSC) Dartboard attached, and "The Common Message" provided by the Business and Administration Steering Committee through the Sonoma County Office of Education (SCOE).

## **PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS**

### **2020-21 Adopted Budget Assumptions**

#### **Local Control Funding Formula:**

- **Average Daily Attendance (ADA):** Estimated P-2 ADA @ 6,185.06
  - Total ADA 7136 Estimated Charter ADA @ 951.14
  - Projected Enrollment 7438 (2360 TK-6; 1554 7-8; 3246 9-12; SDC 237; & NPS 41)
- Estimated Percentage of students who qualify for Free and Reduced Meal **43.69% Elementary and 40.66% Secondary**
- LCFF - GAP funding at 100%
- Statutory Cost of Living Adjustment (COLA) ~ **3.21% (unfunded)**
- **Net deficit 7.92% (10% reduction including unfunded COLA) \$6.9 million**
- Education Protection Act Funds \$5,187,6440 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current tax projections

#### **Funds included in the General Fund**

- 01 PCS Elementary and Secondary District
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

## PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

### Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted as follows:
  - Unrestricted (Non-Prop 20)           **\$153** per annual ADA
  - Restricted (Prop 20)                   **\$54** per annual ADA
  - Reductions assumed due to potential lower sales
- Revenues for Mandated Cost Reimbursements Block Grant included \$277,812 <10%>
- Other State revenue based on current estimates
  - State Reimbursement for assessments and testing based on actual receipts
  - STRS On Behalf payments \$6,284,626
  - ASES Grant \$206,658 (13% reduction)
  - State Mental Health Funds \$453,000 + Estimated Deferred Revenue \$120,000
  - State Workability Funds \$135,915 (Special Ed) no change
- Other Local Revenues included are as follows:
  - Update budget Interest Earnings based on current interest projections (\$412K)
  - Reductions in Local Donations which are budgeted as received
  - Childcare Center Fees \$205,000
  - Parcel Tax \$1,205,000 (Secondary) \$770,000 (Elementary)
  - Leases and Rentals \$150,000
  - Estimated Pupil Transportation Revenues from Districts \$322,025
  - Estimated Fuel Mechanics fees from City/Other Agencies \$340,000
  - Estimated Live Oak 1% LCFF Calcs \$24,000
  - Estimated Live Oak Special Ed Reimbursement \$110,867
  - Estimated iPad Insurance Fee Collections \$99,700 (\$7,700/\$92,000)
  - Federal and Local revenues for Special Education per February SELPA fiscal estimates \$3,630,000 (8792), \$1,525,000 (8181)
  - Federal Mental Health \$300,000 (Board & Care Reimbursement)
  - Title I \$541,342 + Est. Def Revenue \$40,000
  - Title I CSI \$510,369 (One-time)
  - Title II \$122,992
  - Title III LEP \$115,778
  - Title III Immigrant Ed \$4,299
  - Title IV ESEA \$40,021
  - Carl Perkins \$47,869K
- The contribution to Restricted Programs:
  - Special Education was increased based on current estimates for NPS/NPA, SOCC, staffing and other costs. \$10.4 million
  - Maintain 3% contribution to Routine Restricted Maint required by State \$2.906M
    - Reduced by \$160,000 for STRS/PERS On-behalf
- The budgets for Federal, State and local restricted revenues have been reduced for 2018-19 deferred revenue/carryover.

## PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

### *Expenditures & Restricted Programs:*

#### **Staffing:**

- Technology
  - 1.0 FTE Director of IT
  - 1.0 FTE Data Base Management Supervisor
  - 1.0 FTE Network Engineer
  - 6.0 FTE Technology support
- Maintenance & Operations
  - 1.0 FTE Director of Facilities & Maintenance
  - 1.0 FTE Assistant Director of Maintenance & Operations
  - 2.0 FTE Secretary M&O
  - Custodians 42.325 FTE
  - Groundworkers 7.0 FTE
  - Maintenance workers 9.0 FTE (Reduced by 1.0 FTE)
- Pupil Transportation
  - 1.0 FTE Director of Transportation and Fleet Maintenance
  - 1.0 FTE Secretary Pupil Transportation
  - 7.1875 FTE Bus Drivers
  - .6 FTE Dispatcher; 1.0 FTE Bus/vehicle Mechanics (Reduced by 1.0 FTE)
  - 2.0 Bus Sub/Mechanics Helper
- Food Services
  - 1.0 FTE Director of Food Services
  - .50 FTE Account Clerk III
  - .50 FTE Driver
  - 20.26 FTE Food Service workers
- K-12 Education Program
  - 13.0 FTE Principals + Adult Ed Principal
  - 6.8 FTE Assistant Principals + Adult Ed Assist. Principal (Reduced .80 FTE)
  - 14.5 FTE Senior Site Secretaries
  - 18.8125 FTE Other Site Clerical (Registrars, Clerk Typists, etc.)
  - 7.0625 FTE Bilingual Clerk Typists, etc.
  - 16.023 FTE Campus Supervisors/Security
  - .59385 FTE Crossing Guards (Penngrove)
  - Maintain 14.0 FTE Counselors for primary academic support to 7-12<sup>th</sup> grade
  - Maintain 11.65 FTE MFT & Guidance Specialists (**LCFF Supplemental & Mental Health funds**)

## PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- College & Career 1.4375 FTE (.3875 FTE LCFF Supplemental)
  - TK-3 24:1 (Alternatively bargained language to 25:1) (61 FTE)
    - Under LCFF School-wide average of 24:1 grades K-3
  - 4-6 28:1 (33 FTE)
  - 7-8 27.87 (includes prep period) Total District Allocation 62 FTE
  - 9-12 27.87 (includes prep period) Total District Allocation 65.8 FTE
  - TK-6 Music Teachers 3.6 FTE (Parcel Tax)
  - TK-6 Reading Specialists 4.0 FTE (LCFF Supplemental)
  - 3.7 FTE Certificated Spanish Teachers (2.3 FTE K-6 & 1.4 FTE 7-8) (LCFF Supplemental over base program allocation)
  - 3.3 FTE Certificated Bilingual Resource Teachers (BRT/ELRT) (LCFF Supplemental)
  - 2.6 FTE Certificated Math Teachers 7-12th (LCFF Supplemental over Base)
  - .60 FTE Science (LCFF Supplemental over Base Program allocation)
  - .60 FTE STEM Teacher (LCFF Supplemental over Base Program allocation)
  - 6.0 FTE Career Technical Education
  - 4.0 FTE Librarians Certificated (Secondary) (Parcel Tax)
  - 5.575 FTE Classified Library Specialists (2.0 High School; 3.575 FTE K-8)
- Special Services
- 1.0 FTE Director
  - 2.0 FTE Program Manager
  - 2.5 FTE Secretary
  - 9.25 FTE Special Education (SDC) Teachers
  - 2.0 Transition Program Teachers
  - 32.25 FTE Resource Teachers
  - 2.0 FTE Full Inclusion
  - 1.10 FTE Adaptive PE + 1.5 FTE Behavior Specialists
  - 8.2 FTE Speech & Language Teacher
  - 7.3 FTE Psychologists
  - 3.4 FTE Nurse
  - 52.25 FTE Instructional Assistants

### **SOCC (Moderate to Severe Special Needs Program):**

- 1.0 FTE Director
- 2.0 FTE Program Manager
- 1.25 FTE Secretary
- 3.0 Guidance Specialist
- 25.6 FTE Certificated Teachers
- 2.0 FTE Psychologists

## PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- 1.0 FTE Nurse
- 31.55 FTE Instructional Assistants
- .75 FTE LVN (Medically Fragile Prog.)

### Employee Benefits:

- H&W budgeted at Cap for all positions, including administrative
- STRS Rate @ 16.15% \$364K estimated savings
- PERS Rate @ 20.7% **\$132,000 estimated increase**
- OASDI Rate @ 6.2% (no change);
- Medicare Rate @ 1.45% (no change)
- SUI Rate @ .5% (no change)
- Workers Comp. Rate @ 2.12% (decrease from 2.22%)

### Site Allocations: Total \$856,098

- \$105 per CBEDS per school TK-6 (\$298,750)
- \$108 per CBEDS per school 7-8 (\$169,248)
- \$110 per CBEDS per school 9-12 (\$388,100)

### Other Expenditures/information:

- Summer School - Summer 2021
  - K-6 Title I \$25,000 - (LCFF Supplemental) \$ 6,835
  - 7-12 \$68,737 (LCFF Supplemental)
- CCSS aligned Materials
  - K-6 \$221,000 (Prop 20 Lottery)
  - 7-12 \$632,000 (LCFF-LCAP) Base/Prop 20 Lottery
- CCSS - ELD aligned Materials \$0 (LCFF-LCAP) Supplemental
- District-wide Assessment System \$38,000 (Professional Contracts & release time) (LCFF-LCAP)
- Site LCFF Supplemental Allocations
  - K-6 \$71,875
  - 7-12 \$153,000
- Increases in Property & Liability Insurance Est. 30% \$214,000
- No change postage
- Increases due to increased enrollment for estimates for NPS/NPA costs
- Decrease in Excess Cost Bill-back from SCOE <\$860,000>
  - Transition Program transfer
  - Medically Fragile Program transfers
- Transportation
  - Estimated increase in Special Education Transportation
- Indirect rate 3.91%



## PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Increases in utilities including water, sewer, refuse, natural gas and electricity
- Capital Outlay budgets - Copier Replacement
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were reduced
  - Indirect on Cafeteria Fund \$103,470
  - Indirect on Adult Education Fund Programs \$84,595

### **Other Funds:**

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 ( Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Bond Interest & Redemption Fund 51.

### **Reserves & Ending Fund Balance:**

- Reserve for Economic Uncertainty
  - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
  - In addition to the 3% REU, the District has typically set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures. Unfortunately, due to the significant budget reductions from the State, the additional REU is \$666,164, which is \$1,193,218 below 2%
  - South County Consortium ending fund balance of \$897,150

### **All Other Funds:**

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities
  - Contribution of \$275,000

### **Parcel Tax Summary**

Secondary Revenues \$1,205,000

- Technology Technicians \$201,873
- Add 6.0 FTE High Schools \$619,792
- Library Services \$534,574 (Contribution of \$318,439 LCFF)
- Site Allocations Library/Tech/Music/Art \$167,200

## PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Elementary Parcel Tax \$770,000 Revenues + Estimated Carryover of \$170,000

- Library Services \$123,746
- Reduce Class-size per PFT Contract 2.0 FTE \$0
- Art Docent K-6 \$48,900
- K-6 Music \$428,245
- Site Allocations for Technology \$25,520
- Technology supplies & Computer Replace \$27,820
- K-6 Reading Specialist \$278,769
- Parcel tax fees \$7,000

### *Multi-year Projections:*

#### **Revenues:**

- ❑ Flat enrollment projections for the next two years with no change in ADA
- ❑ Local Control Funding Formula
  - Assume Unfunded COLA @ 2.48% (2020-21) and 3.26% (2020-21)
  - Assume same level of % FRM/EL unduplicated counts
  - Per LCFF Calcs for 2021-22 and 2022-23
- ❑ Federal and State Categorical programs
  - No Change
- ❑ No Change in Federal Revenue (2020-21 & 2021-22)
- ❑ Assume \$5,000 annual increase in Interest Earnings (2020-21 & 2021-22)
- ❑ Assume ongoing revenues for Mandated Block Grant at same level with growth (2020-21 & 2021-22)
- ❑ Assume no change in rates for Lottery Funds (Non-Prop 20 & Prop 20) (2020-21 & 2021-22)
- ❑ Assume increase in contribution to Special Education of approximately \$400,000/\$150,000 (2020-21 & 2021-22)
- ❑ Assume ongoing 3% contribution to RRM (2020-21 & 2021-22)
- ❑ Assume ongoing Parcel Tax Revenues (2020-21 & 2021-22)
- ❑ Assume no changes in Special Education revenues 1% COLA (2020-21 & 2021-22)
- ❑ Other Local Revenues (not including Parcel Tax)
  - Assume no change in local revenues - unrestricted
  - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

#### **Expenditures:**

- ❑ Assume step & column for both certificated and classified personnel at approximately 1% (2021-22 & 2022-23)
- ❑ Unrestricted:
  - 2021-22
    - Assume reductions in staffing (Salaries)
      - Certificated \$3.5 million
      - Classified \$1.5 million

## PETALUMA CITY SCHOOLS

### BUDGET ASSUMPTIONS *(Multi-year Projections)*

- Assume reductions in Materials & Supplies \$75K (Site budgets)
- Assume reductions in Other Operating Expenditures \$100K
- 2022-23
  - Assume reductions in staffing (Salaries0
    - Certificated \$1 million
    - Classified \$500,000
  - Restricted:
    - Assume 2% COLA for Other State (2021-22 & 2022-23)
- Employee Benefits:
  - Assume increases of \$289,000/\$358,000 per year due to PERS potential rate increases
  - Assume changes of <\$50,000> in 2021-22 and \$800,000 in 2022-23 due to STRS rate changes (unrestricted/Restricted)
  - Decreases due to salary reductions in staffing
  - Increases due to salary increases for Step & Column
  - Assume no change in rates for other driven costs at this
- Materials & Supplies
  - Reduce \$55K unrestricted in 2021-22
- Services & Other Operating Expenditures
  - Reduce \$100K unrestricted in 2021-22 (one-time costs)
  - Assume increases of 1% CPI (2021-22 & 2022-23)
- Assume ongoing capital outlay expense
  - Copier/equipment replacement costs \$25,000 per year Unrestricted
  - No Capital Outlay in Restricted in subsequent years
- Assume no change in Indirect Cost Rate (2021-22 & 2022-23)
- Assume ongoing fee-for-service costs from SCOE (2021-22 & 2022-23)

#### Other Adjustments (Line 10)

- None

#### Ending Fund Balance & Reserves:

- Assume no change in Revolving Fund account (2021-22 & 2022-23)
- Assume ongoing 3% reserve for economic uncertainty (2021-22 & 2022-23)
- Board Assigned:
  - Maintain additional 1% reserve (\$847,850 & \$874,608)
  - Maintain South County Consortium ending fund balance of \$897,150
- Assume continued positive ending fund balance in General Fund

Note: The District is committed to a process in collaboration with the Budget Advisory Committee to review options for program and staffing reductions over the next several months in order to create a specific path forward to maintaining a balanced long-term budget contingent on the details included in the final State budget for 2020-21 and beyond.



## SSC School District and Charter School Financial Projection Dashboard Governor's May Revision for 2020–21

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's May Revision proposal for 2020–21. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

<b>LCFF GRADE SPAN FACTORS FOR 2020–21</b>				
<b>Entitlement Factors Per ADA*</b>	<b>K–3</b>	<b>4–6</b>	<b>7–8</b>	<b>9–12</b>
2019–20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Statutory COLA at 2.31%	\$178	\$181	\$186	\$215
2020–21 Base Grants Before Deficit	\$7,880	\$7,999	\$8,236	\$9,544
Deficit Factor at -10.00%	-\$788	-\$800	-\$824	-\$954
<b>2020–21 Base Grants After Deficit</b>	<b>\$7,092</b>	<b>\$7,199</b>	<b>\$7,412</b>	<b>\$8,590</b>
Grade Span Adjustment Factors	10.4%	–	–	2.6%
<b>Grade Span Adjustment Amounts</b>	<b>\$738</b>	<b>–</b>	<b>–</b>	<b>\$223</b>
2020–21 Adjusted Base Grants <sup>1</sup>	\$7,830	\$7,199	\$7,412	\$8,813

\*Average daily attendance (ADA)

<b>LCFF PLANNING FACTORS</b>					
<b>Factor</b>	<b>2019–20</b>	<b>2020–21</b>	<b>2021–22</b>	<b>2022–23</b>	<b>2023–24</b>
Department of Finance Statutory COLA	3.26%	2.31%	2.48%	3.26%	N/A
<b>Effective Deficit Factor<sup>2</sup></b>	–	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>	<b>-7.92%</b>
<b>SSC Recommended Funded COLA<sup>3</sup></b>	–	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>

<b>OTHER PLANNING FACTORS</b>						
<b>Factors</b>		<b>2019–20</b>	<b>2020–21</b>	<b>2021–22</b>	<b>2022–23</b>	<b>2023–24</b>
California CPI		2.06%	0.62%	1.73%	2.12%	2.26%
California Lottery <sup>4,5</sup>	Unrestricted per ADA	\$153	\$153	\$153	\$153	\$153
	Restricted per ADA	\$54	\$54	\$54	\$54	\$54
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.18	\$32.18	\$32.18	\$32.18
	Grades 9–12 per ADA	\$61.94	\$61.94	\$61.94	\$61.94	\$61.94
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$16.86	\$16.86	\$16.86	\$16.86
	Grades 9–12 per ADA	\$46.87	\$46.87	\$46.87	\$46.87	\$46.87
Interest Rate for Ten-Year Treasuries		1.22%	0.93%	1.23%	1.80%	2.10%
CalSTRS Employer Rate <sup>6</sup>		17.10%	16.15%	16.02%	18.10%	18.10%
CalPERS Employer Rate <sup>6</sup>		19.721%	20.70%	22.84%	25.50%	26.20%

<b>STATE MINIMUM RESERVE REQUIREMENTS</b>	
<b>Reserve Requirement</b>	<b>District ADA Range</b>
The greater of 5% or \$69,000 <sup>7</sup>	0 to 300
The greater of 4% or \$69,000 <sup>7</sup>	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Additional funding is provided for students who are designated as eligible for free or reduced price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

<sup>2</sup>Factor is applied against the 2019–20 base grants per ADA. Actual proration factor used for LCFF add-ons is 10% which is applied against 2019–20 amounts for transportation, Targeted Instructional Improvement Block Grant (TIIG), minimum state aid, Economic Recovery Target and necessary small schools.

<sup>3</sup>Recommended funded COLA is based on the projection that the Proposition 98 guarantee is not expected to recover to 2019–20 levels during forecast period, and a deficit factor is applied in each year.

<sup>4</sup>Rate for 2020–21 expected to be released by California Department of Education in late June 2020.

<sup>5</sup>Future rates are expected to decrease as a result of the pandemic and the Dashboard will be updated as revised estimates are released.

<sup>6</sup>California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 are bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>7</sup>Rate adjusts upward to \$71,000 beginning in 2020–21.

# The Common Message

2020-21 May Revision



**BASC**  
Business and Administration  
Steering Committee

## Writers and Contributors

Topic		
<b>Background</b>	Committee	
<b>Introduction</b>	Committee	
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<b>Planning Factors/MYP Chart/COLA/Funded Gap/LCFF</b>	Michael Simonson, San Diego	
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<b>Proposition 98</b>	Dean West, Orange	
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<b>Negotiations</b>	Dean West, Orange	
<b>Cash Flow</b>	Misty Key, Ventura	
<b>Budget Scenarios</b>	Dean West, Orange	
<b>LCAP</b>	Michael Simonson, San Diego	
<b>CalSTRS Liabilities and Employer Contribution rates</b>	Tommy Welch, Solano	
<b>Early Childhood Education</b>	Fernie Marroquin, Tulare	
<b>Special Education</b>	Scott Anderson, San Joaquin	
<b>Summary</b>	Dean West, Orange	

# Sources

<b>Association of California School Administrators</b>
<b>Ball / Frost Group, LLC.</b>
<b>Bob Blattner and Associates</b>
<b>Bob Canavan, Federal Management Strategies</b>
<b>California Association of School Business Officials</b>
<b>California Collaborative for Educational Excellence</b>
<b>California Department of Education</b>
<b>California Department of Finance</b>
<b>California Public Employees' Retirement System</b>
<b>California State Teachers' Retirement System</b>
<b>California State Board of Education</b>
<b>California School Boards Association</b>
<b>California School Information Services</b>
<b>Capitol Advisors</b>
<b>Fiscal Crisis and Management Assistance Team</b>
<b>K-12 High Speed Network</b>
<b>Michael Hulsizer, Chief Deputy Governmental Affairs, Kern County Superintendent of Schools</b>
<b>National Forest Counties and Schools Coalition</b>
<b>School Services of California</b>
<b>Schools for Sound Finance (SF2)</b>
<b>Small School Districts' Association</b>
<b>Statewide LEC Co-chairs</b>
<b>WestEd</b>



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Sonoma County Office of Education has also provided a variety of documents that compliment this BASC Common Message. SCOE Biz Bulletins 20-23, 20-22, 20-21 along with FCMAT Fiscal Alerts published in April and May 2020 should be read in conjunction with the Common Message, as each of these publications provides guidance to Sonoma County LEAs.

## **Background**

Since May 2008, county office chief business officials have crafted common messages to give guidance to school districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the state Department of Finance (DOF), which can be used in providing guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education (SBE), the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team, as well as our colleagues in education listed in the sources section for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of the Common Message writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs located in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located.

## **2020-21 Preliminary Budget Key Guidance**

On May 14, 2020 the Governor presented an overview of the May Revision. “This is no normal year. And this is no ordinary May Revision.” With a budget deficit of \$54 billion, very different from his January proposal with a proposed \$5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions. Since mid-March, more than 4 million Californians have become unemployed. The state’s revenue sources dropped and projections of the state’s main revenue sources – personal income tax, sales and use tax and corporation tax – will be reduced in the budget year by 25.5 %, 27.2% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue.

The Governor in his May Revision takes action to bring expenditures in line with available funding, using reserves to soften the blow. He is implementing a 10% cut to state programs including K-12 and higher education, child care and other state programs. Recognizing a statutory COLA that flows into LCFF, he has applied the 10% reduction, which will net a 7.92% decline in the LCFF base grant amount. The May Revision proposes \$4.4 billion in funding to LEAs to mitigate inequitable learning exacerbated by the COVID-19 pandemic. The funding will

be allocated to districts with high concentration of English learners, low income and foster youth, and special education students.

The provisions of Executive Order N-26-20 and Senate Bill 117, Chapter 3, Statutes of 2020 will become inoperative on July 1, 2020. This provided flexibility from in-person instruction for required minutes, days and related attendance reporting for apportionment. This will focus LEAs on the task of reopening schools.

## **Significant Changes Since Second Interim**

The primary change from second interim is the decrease in state revenues and corresponding reduction in Prop. 98 funding. Although the Governor takes a thoughtful approach to use of reserves and makes a long-term commitment to restore Prop. 98, the impact to K-12 education is substantial. Below are the major changes:

- Net decline of 7.92% to LCFF base grant amount (COLA 2.31% less 10% reduction).
- Withdrawal of \$1.84 billion of January K-12 education proposals.
- Federal stimulus of \$4.4 billion for learning loss mitigation.
- Maintain AB 602 Special Education statewide target adjustment to \$645/ADA.
- Deferral of the June 2020 apportionment to July 2020; and \$5.3 billion deferral of 2020-21 apportionments for April, May, and June to 2021-22.
- Redirecting STRS and PERS payments toward long-term unfunded liabilities to reduce 2020-21 and 2021-22 rates.
- Flexibility to some provisions based on collaboration with the education community.

## **Planning Factors for 2020-21 and MYPs**

Key planning factors for LEAs to incorporate into their 2020-21 budgets and MYPs are listed below and are based on the Governor's May Revision. The Department of Finance estimates the proration factor will grow to effectively eliminate statutory COLA until such time as the state is able to recover economically.

<b>Planning Factor</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>LCFF</b>			
<b>Statutory COLA</b>	<b>2.31%</b>	<b>2.48%</b>	<b>3.26%</b>
<b>Base Grant Proration Factor</b>	<b>- 10.00%</b>	<b>- 12.178%</b>	<b>-14.95%</b>
<b>Effective Change in LCFF</b>	<b>- 7.92%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Add-on, ERT &amp; MSA Prorated Factor</b>	<b>-10.00%</b>	<b>-10.00%</b>	<b>-10.00%</b>
<b>STRS Employer Rates</b>	<b>16.15%</b>	<b>16.02%</b>	<b>18.40%</b>
<b>PERS Employer Rates (May 2020)</b>	<b>20.70%</b>	<b>22.84%</b>	<b>25.80%</b>
<b>Lottery – Unrestricted per ADA</b>	<b>\$153</b>	<b>\$153</b>	<b>\$153</b>
<b>Lottery – Prop. 20 per ADA</b>	<b>\$54</b>	<b>\$54</b>	<b>\$54</b>
<b>Mandated Block Grant for Districts</b>			
<b>K-8 per ADA</b>	<b>\$32.18</b>	<b>\$32.18</b>	<b>\$32.18</b>
<b>9-12 per ADA</b>	<b>\$61.94</b>	<b>\$61.94</b>	<b>\$61.94</b>
<b>Mandated Block Grant for Charters</b>			
<b>K-8 per ADA</b>	<b>\$16.86</b>	<b>\$16.86</b>	<b>\$16.86</b>
<b>9-12 per ADA</b>	<b>\$46.87</b>	<b>\$46.87</b>	<b>\$46.87</b>
<b>State Preschool (CSPP) Part-Day Daily Reimbursement Rate</b>	<b>\$28.24</b>	<b>\$28.42</b>	<b>\$28.42</b>
<b>State Preschool (CSPP) Full-Day Daily Reimbursement Rate</b>	<b>\$45.61</b>	<b>\$45.61</b>	<b>\$45.61</b>
<b>General Child Care (CCTR) Daily Reimbursement Rate</b>	<b>\$45.61</b>	<b>\$45.61</b>	<b>\$45.61</b>
<b>Routine Restricted Maintenance Account</b> <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments)</i>	<b>3%</b>	<b>3%</b>	<b>3%</b>

## **LCFF Reduction**

Absent additional federal funds, the COVID-19 recession requires a 10% (\$6.5 billion) reduction to LCFF. This reduction effectively eliminates the statutory 2.31% cost-of-living adjustment resulting in an overall reduction of 7.92% for those districts and charters funded under the LCFF. The proration factor reducing LCFF entitlements will be triggered if the federal government provides sufficient funding to backfill this cut.

The 10% proration factor is applied to the base grant after applying COLA, effectively reducing base grant, the grade span adjustment and the supplemental and concentration grant funding by 7.92%. The add-ons to the LCFF target for Targeted Instructional Improvement, Home to School Transportation and Small School District Bus Replacement Program are also subject to a 10% reduction as is the Economic Recovery Target.

With regard to basic aid districts, the LCFF Minimum State Aid (MSA) is subject to a 10% reduction. For most basic aid districts, MSA is equal to 2012-13 categorical funds as reduced by the fair share reduction that were subsumed into the LCFF. This net amount is reduced by 10% in the Governor's May Revision.

## **Proposition 98**

The May Revision proposes to provide supplemental appropriations above the constitutionally required Prop. 98 funding level, beginning in 2021-22, and in each of the next several fiscal years, in an amount equal to 1.5% of general fund revenues per year, up to a cumulative total of \$13 billion. This will accelerate growth in the guarantee, which the administration proposes to increase as a share of the general fund. Currently, Prop. 98 guarantees that K-14 schools receive approximately 38% of the general fund in Test 1 years. The May Revision proposes to increase this share of funding to 40% by 2023-24.

## **Categorical Programs**

The May Revision proposes steep cuts to existing Prop. 98 funded categorical programs, totaling \$352.9 million in 2020-21.

The largest cut in absolute dollar terms is a \$100 million reduction to After School Education and Safety. This reverses the Prop. 98 daily reimbursement rate augmentations added in recent years, and reverts the rate to the Prop. 49 funded level of \$7.50 per day.

The Adult Education Block Grant was cut by \$66.7 million (approximately 12.1%) relative to the Governor's January Budget proposal.

The remaining cuts listed below propose reductions of approximately 50% from 2019-20 levels to the following programs:

- K-12 Strong Workforce Program: \$79.4 million

- Career Technical Education Incentive Grant (CTEIG) Program: \$77.4 million  
This cut would impact the 2020-21 CTEIG awards, not the recently approved 2019-20 awards. The May Revision makes the level of funding provided for CTEIG subject to an appropriation in the annual Budget Act.
- California Partnership Academies: \$9.4 million
- Career Technical Education Initiative: \$7.7 million
- Exploratorium: \$3.5 million
- Online Resource Subscriptions for Schools: \$3 million
- Specialized Secondary Program: \$2.4 million
- Agricultural Career Technical Education Incentive Grant: \$2.1 million
- Clean Technology Partnership: \$1.3 million

Most of these cuts could potentially be restored if the state receives sufficient additional federal funding relief. However, the administration's intent is to backfill cuts to LCFF before restoring categorical programs.

The May Revision also eliminates most of the new programs proposed in the Governor's January Budget Proposal, including:

- Educator Workforce Investment Grants: \$350 million
- Opportunity Grants: \$300.3 million
- Community Schools Grants: \$300 million
- Special Education Preschool Grant: \$250 million
- Workforce Development Grants: \$193 million
- Teacher Residency Program: \$175 million
- Credential Award Program: \$100 million
- Child Nutrition Programs: \$70 million
- Classified Teacher Credential Program: \$64.1 million
- Local Services Coordination (CCEE): \$18 million
- Computer Science Supplementary Authorization Incentive: \$15 million
- Online Resource Subscriptions for Schools: \$2.5 million
- California College Guidance Initiative: \$2.5 million
- Computer Science Resource Lead: \$2.5 million
- School Climate Workgroup: \$150,000

## **Fiscal Flexibility Provisions**

LEA fiscal flexibility relief measures are proposed in the Governor's May Revision and are listed below:

- Exemption if apportionment deferrals create a documented hardship
- Authority to exclude state's pension on-behalf-of payments for the Routine Restricted Maintenance Account (RRMA) calculation
- Increase in internal interfund borrowing limits (subject to public hearing) from 75% to 85%

- Use proceeds from property sales for one-time general fund purposes
- Extension of statutory timelines to address the annual LEA audit due to COVID-19

There is a strong possibility that the state budget will be revised in August after the receipt of personal income taxes. Additional fiscal flexibility may be authorized by the Legislature.

## **Cash Flow / Deferrals**

Cash flow is critical. Interyear deferrals described in the Governor’s May Revision will shift Prop. 98 appropriations at the end of the fiscal year. For the 2019-20 fiscal year, the full June 2020 Second Principal Apportionment (P-2) payment will be deferred to July 2020. For 2020-21, the deferrals are estimated at \$5.3 billion and include a portion of April, all of May, and all of June 2021 state aid to a preliminary payment plan of July, August and September in 2021-22. All deferral estimates and payback months are subject to change. A chart of estimated apportionment deferrals is attached to the end of this advisory.

The Education Protection Act (EPA) cash allocations in 2019-20 exceed the revised estimated EPA revenue through the third quarter. Therefore, LEAs will not receive a fourth quarter cash allocation in June 2020. Many districts will be over-appropriated for EPA in 2019-20 and will owe funds to the state at the P-2 certification. These overpayment amounts will be subtracted from the July 2020 payment of the deferred June principal apportionment. Districts that have not received their minimum \$200 per ADA in 2019-20 should accrue the amount owed, which is expected to be paid in July-August.

It is imperative to review anticipated cash receipts and cash outflows based on various budget scenarios. LEAs should also consider the cash impact of lost parent fee/donation collections for lunches, child care programs, enrichment programs, transportation fees, etc.

LEAs should begin examining all cash management options including interfund borrowing, tax and revenue anticipation notes (TRANS) and possible assistance from the county office of education and county treasurer to prepare for this forthcoming period of cash flow challenges.

## **Budget Scenarios**

In times of uncertain revenue streams, it is important to develop multiple scenarios that could reasonably affect the LEA. Each scenario demands a different set of corresponding actions necessary to balance revenues and sustain adequate reserve levels. Understanding that LEAs are in the budget development process now, they should utilize the second interim report, adjusted for any current year material changes, to assess the probable impacts of COVID-19. At minimum, for initial impact assessment purposes, LEAs should have two scenarios: one with the Governor’s proposed LCFE reduction of 7.92% (COLA less 10%), and a second for federal aid that would reduce impact. Future years should use zero cost of living adjustment (COLA) in fiscal years 2021-22 and 2022-23. Other scenarios could include a funded COLA or negative adjustment to LCFE in future years 2021-22 and 2022-23. The intent is to be thinking about how to address a multitude of situations the LEA may find itself in once the full and actual impact of the pandemic is determined. Although recessions tend to last 10-15 months, the effect on public

school funding can be longer lasting. The FCMAT Projection-Pro software was developed for this purpose. Although other tools may serve an LEA's needs, planning for various scenarios is essential and should be kept current throughout times of fiscal crisis and unpredictable revenues.

## **Reserves/Reserve Cap**

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%.

Prudent reserves afford districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption to student programs and employees.

The district reserve cap is not activated for 2020-21. Districts are advised to manage and maintain prudent reserves regardless of the reserve cap language included in Education Code (EC) Section 42127.01.

## **Negotiations**

Severe deterioration of the economic environment requires LEAs to be extremely cautious about the proposed impact of settlements that may hasten the evaporation of reserves or restrict the ability to solve budget constraints with salary adjustments. LEA fiscal solvency is paramount in negotiations and, if it is to be sustained, demands reasonable and accurate revenue and expenditure projections. Maintaining fiscal solvency while maximizing services to students with available financial resources will be a continuing challenge. It is inevitable that cost reductions will be required for many districts in the budget year and/or the out years of the multiyear financial projection period.

## **Federal Stimulus Funds**

### **Learning Loss Mitigation**

The governor proposes a one-time investment of \$4.355 billion for LEAs from CARES Act funding to mitigate learning loss (\$355 million are Governor's Emergency Education Relief funds and \$4 billion is from the Coronavirus Relief Fund).

The federal requirements tied these funds to new services for the highest needs students and are not to be considered backfill to LEA cuts. School boards are required to adopt instructional continuity plans in a public hearing describing how they will spend these funds on additional services, including any summer programs. Trailer bill language specifies that "each eligible LEA shall maintain a file of all receipts and records of expenditures for a period of no less than three years, or where an audit has been requested, until the audit is resolved."

The funds will be allocated to LEAs as follows:



- \$2.855 billion of the grant is for LEAs based on their receiving concentration grants on a per ADA basis from P-2 2019-20.
- \$1.5 billion will be allocated to all school districts, county offices and eligible charters (classroom based instruction) based on the total number of pupils with exceptional needs enrolled in the LEA using 2019-20 Fall 1 CALPADS Special Education data.

All funds received need to be expended by December 30, 2020 and used to mitigate learning loss. Funds will be sent directly to the LEAs and can be used to support all students. The following are examples for appropriate use of the funds:

- Learning supports that begin prior to the start of the school year, and the continuing intensive instruction and supports into the school year.
- Extending the instructional school year, including an earlier start date, by increasing the number of instructional minutes or days.
- Providing additional academic services for pupils, including diagnostic assessments of student learning needs, intensive instruction for addressing gaps in core academic skills, additional instructional materials or supports, or devices and connectivity for the provision of in-classroom and distance learning.
- Providing integrated student supports to address other barriers to learning, such as the provision of health, counseling or mental health services; professional development opportunities to help teachers and parents support pupils in distance-learning contexts; access to school breakfast and lunch programs; or programs to address student trauma and social-emotional learning.
- Offering classroom-based instruction based on a formula that considers the share of students most heavily impacted by school closures, including students with disabilities, low-income students, English learners, youth in foster care, and homeless youth.

This proposed funding is likely to change as it moves through the legislature. The distribution to districts and the allowable uses have been proposed by the Governor, but the ultimate allocation and application is unknown at this time. In addition, this is a restricted funding source and it is unclear if existing unrestricted expenditures can be allocated to this resource. **For these reasons, we recommend that LEAs do not incorporate this funding in their budgets until more information is known.**

### **Elementary and Secondary School Emergency Relief (ESSER)**

California received \$1.5 billion in CARES Act Federal Elementary and Secondary School Emergency Relief (ESSER) funds. Though received by the state in 2019-20, these funds cannot be apportioned to LEAs until authorized in the 2020-21 Budget Act. They will be distributed during the 2020-21 fiscal year based on the LEA's share of fiscal year 2019-20 Title I, Part A funds, after they complete a simple application process. A preliminary allocation schedule can be found at <https://www.cde.ca.gov/fg/aa/ca/caresact.asp>.

LEAs must obligate the funds by September 30, 2022. Since there is no supplanting prohibition, these funds may take the place of state or local funds for any allowable expenditures incurred from March 13, 2020, through the deadline for obligation.

Funding is provided to help schools respond to coronavirus and related school closures, meet the immediate needs of students and teachers, improve the use of education technology, support distance learning, and make up for lost learning time. An LEA receiving ESSER funds “must, to the greatest extent practicable, continue to compensate its employees and contractors during the period of any disruptions or closures related to COVID-19.” Use of funds includes:

- Existing purposes under the Elementary and Secondary Education Act (ESEA), the Individuals with Disabilities Education Act (IDEA) and other laws.
- Preparedness coordination among government agencies, including among state, local, tribal, and territorial educational and public health agencies.
- Providing resources for principals and school leaders to address individual school needs.
- Providing activities to address the needs of certain disadvantaged students, including low-income students or children, children with disabilities, homeless students, and others requiring outreach and delivery of services.
- Training regarding sanitation and the minimization of infectious disease spread.
- Purchasing of sanitation supplies for the facilities of the LEA, or for facilities it operates.
- Planning and coordination for long-term school closures, including planning for the provision of meals, online learning technology, and IDEA and other educational services to students who require them, consistent with existing law.
- Purchasing educational technology – “including hardware, software, and connectivity” – for students, including assistive or adaptive devices and equipment.
- Provision of mental health services and support.
- Planning and implementing summertime and after-school educational resources.
- Providing, planning or purchasing other activities that are necessary for the continued operation of, and provision of services by, the LEA, including its continued employment of staff (provided, that ESSER funds may not be used to subsidize or offset executive salaries and benefits of individuals who are not employees of the LEA, or for expenditures related to state or local teacher or faculty unions or association).
- Providing equitable services to students and teachers in nonpublic schools as required under the ESEA.

In addition, the governor proposed \$100 million of ESSER funds for grants to county offices of education for developing networks of community schools and coordinating health, mental health,

and social service supports for high-needs students to address additional barriers to learning created by the pandemic.

\$63.2 million was also proposed for training and professional development for teachers, administrators, and other school personnel, focused on mitigating opportunity gaps and providing enhanced equity in learning opportunities, addressing trauma-related health and mental health barriers to learning, and developing strategies to support necessary changes in the educational program, such as implementing distance learning and social distancing.

## **Local Control and Accountability Plan (LCAP)**

Gov. Newsom issued Executive Order (EO) N-56-20, which extends the deadline to adopt the LCAP, Annual Update and Budget Overview for Parents to December 15, 2020 for LEAs, including school districts, charter schools, and county offices of education on the condition that the governing board of the LEA adopts a written report by July 1, 2020.

Executive Order N-56-20 included the following conditions related to the extension of the 2020-21 LCAP:

- The governing board or body of the LEA adopts, during the same meeting at which the governing board or body of the LEA adopts the annual budget due July 1, 2020, a written report to the community that explains the changes the LEA made to program offering during COVID-19 and major impacts of school closures on families and students, which shall include, at a minimum, a description of how the LEA is meeting the needs of unduplicated students, defined in EC Section 42238.02(b)(1).
- School districts and county boards of education will submit the written report to the county superintendent of schools or the Superintendent of Public Instruction, respectively, in conjunction with submission of the adopted annual budget.
- A charter school submits the written report adopted pursuant to clause (i) to its authorizer in accordance with EC 47604.33.
- The LEA posts a copy of the written report adopted pursuant to clause (i) on the homepage of the internet website maintained by the LEA, if such website exists.
- The CDE shall develop a form that LEAs may use for the written report.
- The deadline for a county superintendent or the Superintendent of Public Instruction to approve the LCAP pursuant to EC Section 52070(d) and 52070.5(d) is extended until January 14, 2021.
- The deadline for a charter school to submit the LCAP to its chartering authority and the county superintendent of schools is extended to December 15, 2020.
- The requirement to utilize the recently updated LCAP template by the State Board of Education per EC Section 52064(j) is waived.
- For the budget adopted by a school board on or before July 1, 2020, the requirements that the school board adopt an LCAP prior to adopting a budget

- and that the budget include the expenditures identified in the LCAP pursuant to EC Section 42127(a)(2)(A) is waived.
- The requirement that a county superintendent of schools disapprove the budget by September 15, 2020 if the budget does not include expenditures necessary to implement the LCAP pursuant to EC Sections 42127(c)(3) and 42127(d)(1) is waived.
  - The requirement that a county superintendent of schools shall not adopt or approve a budget before the LCAP for the budget year is approved pursuant to EC Section 42127(d)(2) is waived.
  - For the budget adopted by a county board of education on or before July 1, 2020, the requirements that a county board of education adopt a LCAP prior to adopting a budget with expenditures identified in the LCAP pursuant to EC Section 1622(a); that the Superintendent of Public Instruction disapprove the budget if the county board of education has not adopted a LCAP or if the budget does not include the expenditures necessary to implement the LCAP pursuant to EC Section 1622(b)(2); and that the Superintendent of Public Instruction disapprove a revised budget by November 8, 2020 if the SPI determines the budget does not include the expenditures necessary to implement the LCAP pursuant to EC Section 1622(d) are waived.
  - The requirement that a school district board, county board of education, and the governing board of a charter school review data to be publicly reported for Dashboard local indicators in conjunction with the adoption of the LCAP, pursuant to EC Section 52064.5(e)(2), is waived with respect to the review and adoption that would be required by July 1, 2020.
  - The conditions established for Bagley-Keene Act or the Brown Act under Paragraph 3 of Executive Order N-29-20, including conditions specified therein, shall apply to meetings held pursuant to Article 3 of Chapter 2 of Part 21 of Division 3 of Title 2 of EC Section 47604.1(b).
  - The requirements relating to minimum instructional minutes physical education for grades 1-12 are waived, specified in EC Sections 51210(a)(7), 51220(d), 51222, and 51223. The requirement relating to providing adequate facilities for physical education courses, specified in EC Section 51241(b)(2), is waived.
  - The requirement that each LEA maintaining any of the grades 5, 7, and 9 to administer a physical fitness performance test to each student in those grades, specified in EC Section 60800, and the requirement that the CDE collect data regarding the administration of the physical fitness test, specified in EC Sections 33352(b)(4) and (5), are waived for the 2019-20 school year.

LEAs will develop the new three-year LCAP cycle in spring of 2021, to be adopted by July 1, 2021. The E-Template will be available for the 2021-24 LCAP adoption cycle.

### **COVID-19 Operations Update – Written Report**

The written report should provide stakeholders with explanations for:

- Changes made to program offerings in response to school closures to address the COVID-19 emergency
- How the LEA is meeting the needs of unduplicated pupils during school closures
- Steps taken to support the following during school closures:
  - Continue delivering high-quality distance learning opportunities
  - Provide school meals in non-congregate settings
  - Arrange for supervision of students during ordinary school times
  - CDE will create template for LEA use

The COVID-19 Operations Written Report Template released by CDE can be found at: <https://www.cde.ca.gov/re/lc/documents/covid19report.docx>

The descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of the changes the LEA has put in place. LEAs are strongly encouraged to provide descriptions that do not exceed 300 words. In addition, LEAs have the option of using their own template, which must meet the COVID-19 Operations Written Report requirements established by EO N-56-20. Approval of the COVID-19 Operations Written Report cannot be a consent item.

## **Pension Contribution Rates**

The 2019-20 Budget Act included \$850 million to buy down LEA employer contribution rates for CalSTRS and CalPERS in 2019-20 and 2020-21, as well as \$2.3 billion toward the employer long-term unfunded liability for both systems.

To provide LEAs with increased fiscal relief, the May Revision proposes redirecting the \$2.3 billion paid to CalSTRS and CalPERS toward long-term unfunded liabilities to further reduce employer contribution rates in 2020-21 and 2021-22.

This reallocation will reduce the CalSTRS employer rate from 18.41% to approximately 16.15% in 2020-21 and from 18.2% to 16.02% in 2021-22.

The reallocation will reduce the CalPERS Schools Pool employer contribution rate from 22.67% to 20.70% in 2020-21 and from 25% to 22.84% in 2021-22.

As the \$2.3 billion originally allocated in the 2019-20 state budget toward employers' long term pension system unfunded liability would be redirected to benefit LEAs in the near term (as described above), employer rates for both STRS and PERS are increased by 0.3% beginning in 2022-23 (the same amount of the estimated rate decrease following the allocation of these funds in 2019-20).

## Early Childhood Education

- Growth factor of -2.55% is applicable to the California State Preschool Program (CSPP), General Child Care (CCTR), Migrant Child Care (CMIG), Resource and Referral Program (CRRP), Alternative Payment Program (CAPP) and local child care planning councils (LPCs).
- No COLA.
- Standard Reimbursement Rate utilized by CSPP/CCTR programs and Regional Market Rate utilized to reimburse child care providers in CalWORKs Stages 1, 2 and the CAPP reduced by 10%.
- Caseload adjustments in CalWORKs Stages 1, 2, 3 and additional funding/slots in the CAPP child care programs.

Impacts of May Revision on reimbursement rates for center-based contracts utilizing the SRR:

- CSPP – Part-Day \$28.42
- CSPP – Full Day \$45.61
- CCTR \$45.61

Impacts on CalWORKs child care and CAPP contracts inclusive of May Revision proposals:

- CalWORKs Stage 1 child care +58.66%
- CalWORKs Stage 2 child care -18.17%
- CalWORKs Stage 3 child care +10.74%
- Alternative Payment Program +14.54%

## CARES Act Funding for Child Care

California received \$350.3 million through the federal CARES Act for COVID-19 related child care activities. To maximize the benefits of these funds to providers and families, the May Revision proposes the following expenditure plan:

- \$144.3 million for state costs associated with SB 89 expenditures, family fee waivers, and provider payment protection.
- \$125 million for one-time stipends for state-subsidized child care providers offering care during the COVID-19 pandemic.
- \$73 million for increased access to care for at-risk children and children of essential workers.
- \$8 million to extend family fee waivers until June 30, 2020.

## Special Education

For the 2020-21 fiscal year, the Governor continues to propose a revised special education base funding formula using a three-year rolling average of LEAs' ADA, including districts, charters and COEs, while continuing to allocate funding to SELPAs. The budget redirects \$492.7 million allocated in 2019-20 to the Special Education Early Intervention Preschool Grant for distribution

through the new formula in addition to the \$152.6 million in AB 602 funding added in the 2019-20 budget. This additional, ongoing funding would further increase base funding rates of the lowest funded SELPAs to a new base funding rate estimated at \$645/ADA. The Governor estimates most LEAs would experience an increase in base funding, and approximately 100 LEAs with current funding rates higher than the new base rate would be held harmless. The \$250 million for the Early Intervention Preschool Grant in 2020-21 as proposed by the Governor in January is excluded from the May Revision.

All other existing AB 602 special education categorical funding sources remain unchanged and frozen at 2019-20 funding levels until a new funding formula is adopted in a future fiscal year. The \$500,000 in one-time funding for a study of the current SELPA governance and accountability structure and \$600,000 in one-time funding for two workgroups to study improved accountability for special education service delivery and student outcomes continue to be included as in the Governor's January proposals, except these efforts are now funded with IDEA funds (previously Prop. 98 funds). \$600,000 in IDEA funds are proposed to fund a workgroup to study of out-of-home care costs and services and to develop an IEP addendum for distance learning. \$7 million in IDEA funds are provided to assist LEAs with developing regional alternative dispute resolution and statewide mediation services for cases related to special education distance learning during the pandemic. Finally, the May Revision proposes \$4 million one-time funding for dyslexia research, training, and a statewide conference.

## **Summary**

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks.

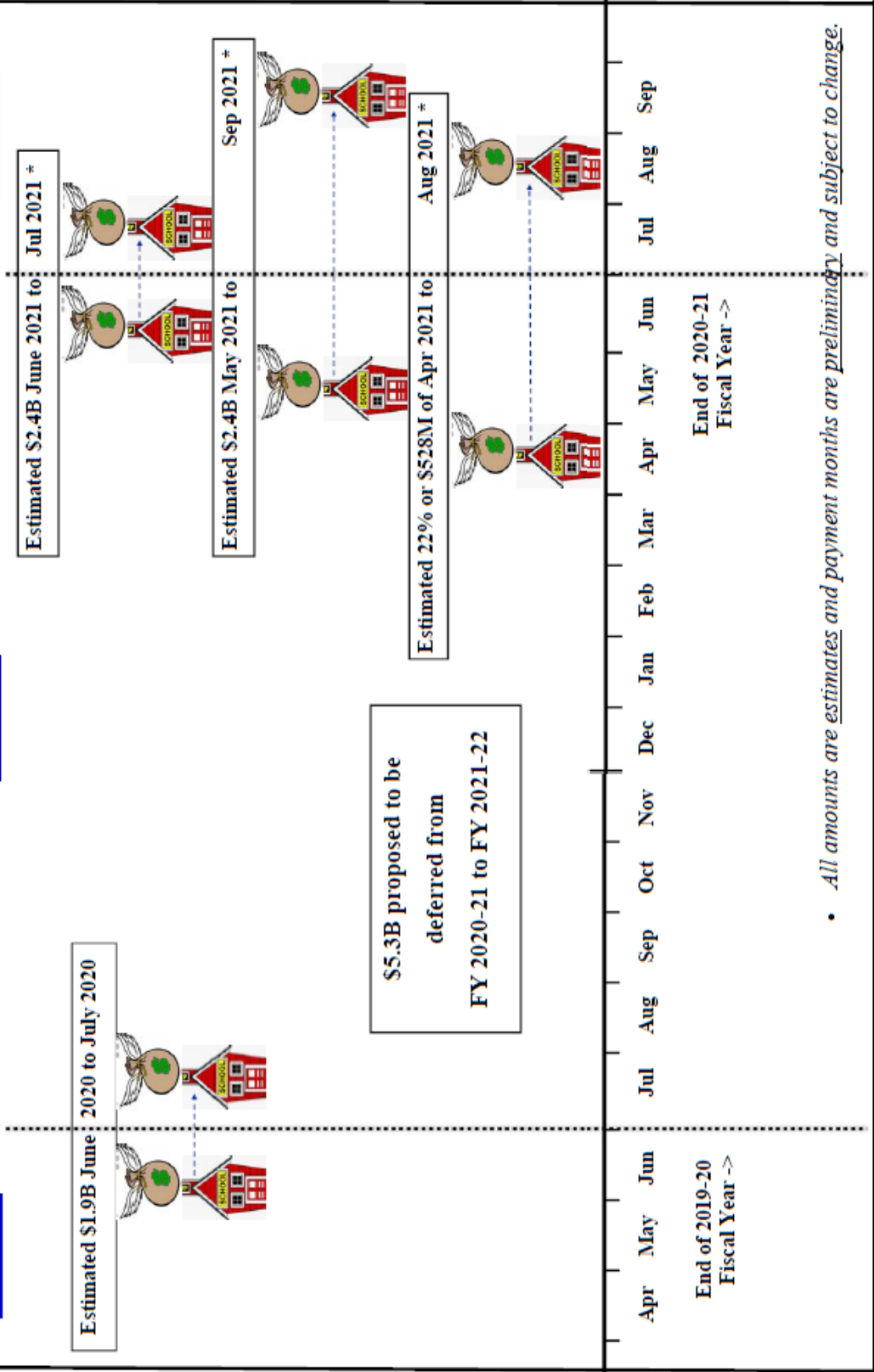
# Apportionment Deferrals

As of May 2020 Revise

2019-20

2020-21

2021-22



• All amounts are estimates and payment months are preliminary and subject to change.



## Acronyms

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<b>AB</b>	Assembly Bill
<b>ACA</b>	Assembly Concurrent Amendment or Affordable Care Act (also listed as PPACA)
<b>ACR</b>	Assembly Concurrent Resolution
<b>ACSA</b>	Association of California School Administrators
<b>ADA</b>	Average Daily Attendance
<b>AFSCME</b>	American Federation of State, County, and Municipal Employees
<b>AMO</b>	Annual Measurable Objective
<b>AP</b>	Advanced Placement
<b>API</b>	Academic Performance Index
<b>ARRA</b>	American Recovery and Reinvestment Act
<b>ASAM</b>	Alternative Schools Accountability Model
<b>ASCC</b>	Activity Supervisor Clearance Certificate
<b>ASES</b>	After School Education and Safety Program
<b>AU</b>	Administrative Unit of a SELPA
<b>AV</b>	Assessed Value
<b>AYP</b>	Adequate Yearly Progress
<b>BBA</b>	Bipartisan Budget Act
<b>BCLAD</b>	Bilingual, Crosscultural, Language, and Academic Development
<b>BCP</b>	Budget Change Proposal
<b>BIIG</b>	Broadband Infrastructure Improvement Grant
<b>BRL</b>	Base Revenue Limit
<b>BTSA</b>	Beginning Teacher Support and Assessment
<b>CAASPP</b>	California Assessment of Student Performance and Progress
<b>CADS</b>	Consolidated Application Data System
<b>CAHSEE</b>	California High School Exit Examination
<b>CALPADS</b>	California Longitudinal Pupil Achievement Data System
<b>CalPERS</b>	California Public Employees' Retirement System
<b>CalSTRS</b>	California State Teachers' Retirement System
<b>CALTIDES</b>	California Longitudinal Teacher Integrated Data Education System
<b>CalWORKs</b>	California Work Opportunity and Responsibility to Kids
<b>CAPA</b>	California Alternate Performance Assessment
<b>CARS</b>	Consolidated Application and Reporting System
<b>CASBO</b>	California Association of School Business Officials
<b>CASEMIS</b>	California Special Education Management Information System
<b>CASH</b>	Coalition for Adequate School Housing
<b>CBA</b>	Collective Bargaining Agreement
<b>CBEDS</b>	California Basic Educational Data System
<b>CBEST</b>	California Basic Education Skills Test

**CBIS** ..... Course-based Independent Study  
**CCC** ..... California Community Colleges  
**CCEE** ..... California Collaborative for Educational Excellence  
**CCR** ..... California Code of Regulations (Title 5) or Coordinated Compliance Review  
**CCSESA** ..... California County Superintendents Educational Services Association  
**CCSS** ..... Common Core State Standards  
**CDE** ..... California Department of Education  
**CEA** ..... Current Expense of Education Unaudited Actuals  
**CELDT** ..... California English Language Development Test  
**CFR** ..... Code of Federal Regulations  
**CFT** ..... California Federation of Teachers  
**CLAD** ..... Crosscultural, Language, and Academic Development  
**CMIS** ..... Compliance Monitoring, Interventions, and Sanctions  
**CNIPS** ..... Child Nutrition Information Payment System  
**COE** ..... County Office of Education  
**COLA** ..... Cost-of-Living Adjustment  
**COP** ..... Certificate of Participation  
**CPI** ..... Consumer Price Index  
**CPR** ..... California Performance Review  
**CSAM** ..... California School Accounting Manual  
**CSBA** ..... California School Boards Association  
**CSEA** ..... California School Employees Association  
**CSET** ..... California Subject Examination for Teachers  
**CSFG** ..... Charter School Facility Grant  
**CSIS** ..... California School Information Services  
**CSR** ..... Class-Size Reduction or Comprehensive School Reform  
**CST** ..... California Standards Test  
**CSTP** ..... California Standards for the Teaching Profession  
**CTA** ..... California Teachers Association  
**CTC** ..... Commission on Teacher Credentialing  
**CTE** ..... Career Technical Education  
**CTO** ..... Compensatory Time Off  
**DAC** ..... District Advisory Committee  
**DAIT** ..... District Assistance and Intervention Team  
**DGS** ..... Department of General Services  
**DIS** ..... Designated Instruction and Services  
**DMP** ..... Deferred Maintenance Program  
**DOF** ..... Department of Finance  
**DSA** ..... Division of the State Architect  
**DSS** ..... Department of Social Services  
**EAAP** ..... Education Audit Appeals Panel

<b>EC</b>	Education Code
<b>EDGAR</b>	Education Department General Administrative Regulation
<b>EIA</b>	Economic Impact Aid
<b>EL</b>	English Learner
<b>ELA</b>	English Language Arts
<b>ELAC</b>	English Language Advisory Committee
<b>ELAP</b>	English Language Acquisition Program
<b>EPA</b>	Education Protection Account
<b>ERAF</b>	Education Revenue Augmentation Fund
<b>ERP</b>	Economic Recovery Payment or Emergency Repair Program
<b>ERT</b>	Economic Recovery Target
<b>ESEA</b>	Elementary and Secondary Education Act
<b>ESL</b>	English as a Second Language
<b>ESSA</b>	Every Student Succeeds Act
<b>ESY</b>	Extended School Year
<b>FAPE</b>	Free and Appropriate Public Education
<b>FCMAT</b>	Fiscal Crisis & Management Assistance Team
<b>FERPA</b>	Family Educational Rights and Privacy Act
<b>FPM</b>	Federal Program Monitoring
<b>FRPM</b>	Free and Reduced-Price Meals
<b>FTE</b>	Full-Time Equivalent
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GATE</b>	Gifted and Talented Education
<b>GDP</b>	Gross Domestic Product
<b>GSA</b>	Grade Span Adjustment
<b>GO</b>	General Obligation (Bond)
<b>GPA</b>	Governor's Performance Award Program
<b>HOUSSE</b>	High Objective Uniform State Standard of Evaluation
<b>HQT</b>	Highly Qualified Teacher
<b>HRA</b>	Health Reimbursement Arrangement
<b>HSA</b>	Health Savings Account
<b>IASA</b>	Improving America's Schools Act
<b>IDEA</b>	Individuals with Disabilities Education Act
<b>IEP</b>	Individualized Education Program
<b>IHSS</b>	In-Home Support Services
<b>II/USP</b>	Immediate Intervention/Underperforming Schools Program
<b>IMFRP</b>	Instructional Materials Funding Realignment Program
<b>JLBC</b>	Joint Legislative Budget Committee
<b>JPA</b>	Joint Powers Agreement or Joint Powers Authority
<b>LAIF</b>	Local Agency Investment Fund

LAO ..... Legislative Analyst's Office  
 LCAP ..... Local Control and Accountability Plan  
 LCFF ..... Local Control Funding Formula  
 LCI ..... Licensed Children's Institution (often used as a generic term to also encompass foster family homes and residential medical facilities)  
 LEA ..... Local Educational Agency  
 LEP ..... Limited English Proficient  
 LPP ..... Lease Purchase Program  
 LRE ..... Least Restrictive Environment  
 MAA ..... Medi-Cal Administrative Activities  
 MEP ..... Migrant Education Program  
 MOU ..... Memorandum of Understanding  
 MSA ..... Minimum State Aid  
 MTSS ..... Multi-Tiered Systems of Support  
 MYP ..... Multiyear Projection  
 NAEP ..... National Assessment of Educational Progress  
 NCES ..... National Center for Education Statistics  
 NCLB ..... No Child Left Behind  
 NPS/A ..... Nonpublic School/Agency  
 NSS ..... Necessary Small School or Necessary Small SELPA  
 OAL ..... Office of Administrative Law  
 OMB ..... Office of Management and Budget  
 OPEB ..... Other Postemployment Benefits  
 OPSC ..... Office of Public School Construction  
 P-1 ..... First Principal (Apportionment)  
 P-2 ..... Second Principal (Apportionment)  
 PAR ..... Peer Assistance and Review  
 PARS ..... Public Agency Retirement Services  
 PCA ..... Project Cost Account  
 PEPPRA ..... Public Employees' Pension Reform Act  
 PERB ..... Public Employment Relations Board  
 PI ..... Program Improvement  
 PKS ..... Particular Kinds of Services  
 PL ..... Public Law (federal law)  
 PL 81-874 ..... Public Law 81-874 (Federal Impact Aid)  
 PMIA ..... Pooled Money Investment Account  
 PMIB ..... Pooled Money Investment Board  
 PPACA ..... Patient Protection and Affordable Care Act  
 PRSP ..... Pension Rate Stabilization Plan  
 PSAA ..... Public Schools Accountability Act  
 PTA ..... Parent Teachers Association

<b>QCR</b> .....	Quality Control Review
<b>QEIA</b> .....	Quality Education Investment Act
<b>QRIS</b> .....	Quality Rating and Improvement Systems
<b>QSCB</b> .....	Qualified School Construction Bonds
<b>QZAB</b> .....	Qualified Zone Academy Bond
<b>RDA</b> .....	Redevelopment Agency
<b>REU</b> .....	Reserve for Economic Uncertainties
<b>RFA</b> .....	Request for Application
<b>ROC/P</b> .....	Regional Occupational Center/Program
<b>RRMA</b> .....	Routine Restricted Maintenance Account
<b>RSDSS</b> .....	Regional System of District and School Support
<b>RSP</b> .....	Resource Specialist Program
<b>RTI</b> .....	Response to Intervention
<b>RTTT</b> .....	Race to the Top
<b>S4</b> .....	Statewide System of School Support
<b>SAB</b> .....	State Allocation Board
<b>SACS</b> .....	Standardized Account Code Structure
<b>SAIT</b> .....	School Assistance and Intervention Team
<b>SARB</b> .....	School Attendance Review Board
<b>SARC</b> .....	School Accountability Report Card
<b>SAT-9</b> .....	Stanford Achievement Test, Ninth Edition, Form T
<b>SB</b> .....	Senate Bill
<b>SBAC</b> .....	Smarter Balanced Assessment Consortium
<b>SBE</b> .....	State Board of Education
<b>SCA</b> .....	Senate Constitutional Amendment
<b>SCE</b> .....	State Compensatory Education
<b>SCO</b> .....	State Controller's Office
<b>SCR</b> .....	Senate Constitutional Resolution
<b>SDC</b> .....	Special Day Class
<b>SEA</b> .....	State Education Agency
<b>SED</b> .....	Severely Emotionally Disturbed
<b>SEIU</b> .....	Service Employees International Union
<b>SELPA</b> .....	Special Education Local Plan Area
<b>SERAF</b> .....	Supplemental Educational Revenue Augmentation Fund
<b>SES</b> .....	Socioeconomic Status
<b>SFID</b> .....	School Facility Improvement District
<b>SFP</b> .....	School Facility Program
<b>SFSD</b> .....	School Fiscal Services Division of CDE
<b>SFSF</b> .....	State Fiscal Stabilization Fund
<b>SIG</b> .....	School Improvement Grant
<b>SIP</b> .....	School Improvement Program

<b>SLIBG</b> .....	School and Library Improvement Block Grant
<b>SMAA</b> .....	School-Based Medi-Cal Administrative Activities
<b>SSPI</b> .....	State Superintendent of Public Instruction
<b>SPSA</b> .....	Single Plan for Student Achievement
<b>SSI/SSP</b> .....	Supplement Security Income/State Supplementary Payment
<b>SST</b> .....	Student Study Team; also Student Success Team
<b>STAR</b> .....	Standardized Testing and Reporting
<b>STEM</b> .....	Science, Technology, Engineering, and Mathematics
<b>SWD</b> .....	Students with Disabilities
<b>SWP</b> .....	Schoolwide Program
<b>TANF</b> .....	Temporary Assistance for Needy Families
<b>TAS</b> .....	Targeted Assistance School
<b>TIIG</b> .....	Targeted Instructional Improvement Grant
<b>TK</b> .....	Transitional Kindergarten
<b>TRANS</b> .....	Tax and Revenue Anticipation Notes
<b>UPP</b> .....	Unduplicated Pupil Percentage

PETALUMA CITY SCHOOLS  
GENERAL FUND 01  
FISCAL YEAR 2020-21

ADOPTED BUDGET/PUBLIC HEARING

Note: No change to 2019-20 Budget Rev #3

	UNRESTRICTED				Comments
	Budget Revision #3 6/9/2020 (A)	Preliminary Budget 20-21 6/9/2020 (B)	Adopted Budget 20-21 6/23/2020 (C)	Variance (C) - (B) (D)	
	7167.93	7136	7136	0	Estimated 2020-21 P-2 ADA
<b>BEGINNING FUND BALANCE:</b>	\$10,946,191	\$9,882,734	\$9,882,734	\$0	
<b>REVENUES</b>					
<b>Revenue Limit</b>					
8011 State Aid	\$26,952,613	\$21,793,219	\$21,793,219	\$0	2.31% COLA less 10% Deficit on LCFF = a net 7.29% reduction  Recalculate LCFF for ADA Est., FRM/ELD percentages, and tax estimates and information in the May Revise
8012 Education Protection Account	\$5,096,301	\$5,187,644	\$5,187,644	\$0	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$42,000	\$0	
8021 Homeowners Exemptions	\$238,077	\$245,000	\$245,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$32,700,058	\$33,200,000	\$33,200,000	\$0	
8042 Unsecured	\$1,264,199	\$1,230,000	\$1,230,000	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$696,779	\$675,000	\$675,000	\$0	
8045 ERAF	\$2,915,523	\$2,600,000	\$2,600,000	\$0	
8047 Community Redevelopment Funds	\$1,527,994	\$600,000	\$600,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lie	(\$1,490,876)	(\$1,529,888)	(\$1,529,888)	\$0	
8097 Property Tax Transfers	\$0	\$0	\$0	\$0	
Total LCFF Revenues	\$69,942,668	\$64,042,975	\$64,042,975	\$0	= a net 7.29% reduction
<b>Federal Revenues</b>					
8181 Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	
8182 Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8290 All Other Federal Revenue	\$35,428	\$15,000	\$15,000	\$0	SOCC MAA funds - estimated
Total Federal Revenues	\$35,428	\$15,000	\$15,000	\$0	
<b>State Revenues</b>					
8550 Mandated Cost Reimbursements	\$311,313	\$277,812	\$277,812	\$0	Estimated 10% reduction Adj for reduced Lottery projections
8560 Lottery (Non-Prop 20)	\$1,243,797	\$1,172,000	\$1,172,000	\$0	
8590 All Other State Revenues	\$23,000	\$23,000	\$23,000	\$0	
Total State Revenues	\$1,578,110	\$1,472,812	\$1,472,812	\$0	
<b>Local Revenues</b>					
8621 Parcel Tax	\$0	\$0	\$0	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$155,000	\$0	
8660 Interest Earnings	\$481,800	\$412,000	\$412,000	\$0	Reduce for reduced reserves/cash
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEA	\$338,128	\$398,825	\$398,825	\$0	Adj Transportation Billback
8689 All Other Fees & Contracts	\$24,000	\$24,000	\$24,000	\$0	
8699 Other Local Revenues	\$521,820	\$143,543	\$143,543	\$0	Local donations budgeted as rec'd
8792 Transfer of Apportionment from CO	\$0	\$0	\$0	\$0	
Total Local Revenues	\$1,520,748	\$1,133,368	\$1,133,368	\$0	
<b>TOTAL REVENUES</b>	\$73,076,954	\$66,664,155	\$66,664,155	\$0	
<b>OTHER FINANCING SOURCES</b>					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	(\$15,350,761)	(\$15,587,666)	(\$15,587,666)	\$0	SOCC/Reduce RRM \$160K
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	(\$15,350,761)	(\$15,587,666)	(\$15,587,666)	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$57,726,193	\$51,076,489	\$51,076,489	\$0	

**PETALUMA CITY SCHOOLS  
GENERAL FUND 01  
FISCAL YEAR 2020-21  
ADOPTED BUDGET/PUBLIC HEARING**

		UNRESTRICTED				Comments
		Budget Revision #3 6/9/2020 (A)	Preliminary Budget 20-21 6/9/2020 (B)	Adopted Budget 20-21 6/23/2020 (C)	Variance (C) - (B) (D)	
<b>EXPENDITURES</b>						
<b>Certificated Salaries</b>						
1100	Certificated Instructional	\$24,244,347	\$23,513,500	\$23,513,500	\$0	Tsf K-6 Music> Parcel tax; Charter close
1200	Certificated Support	\$1,449,009	\$1,386,356	\$1,386,356	\$0	Gateway to Collge closure; sub costs
1300	Administrative	\$3,418,484	\$3,355,889	\$3,355,889	\$0	Reduced .80 FTE/Sub costs-leaves
1900	Other Certificated	\$140,339	\$137,969	\$137,969	\$0	Per current estimates-Testing costs
Total Certificated Salaries		\$29,252,179	\$28,393,714	\$28,393,714	\$0	
<b>Classified Salaries</b>						
2100	Instructional Assist	\$209,953	\$209,378	\$209,378	\$0	Per current estimates
2200	Classified Support	\$2,715,135	\$2,796,729	\$2,796,729	\$0	Custodial vacancies in 2019-20
2300	Administrative	\$682,228	\$678,531	\$678,531	\$0	Per current estimates
2400	Clerical Salaries	\$3,062,969	\$3,009,626	\$3,009,626	\$0	Reduction of clerical positions-DO/Rise
2900	Other Classified	\$1,410,625	\$1,355,030	\$1,355,030	\$0	Elimination of Position PJHS
Total Classified Salaries		\$8,080,910	\$8,049,294	\$8,049,294	\$0	
<b>Employee Benefits</b>						
3100	STRS	\$4,925,073	\$4,551,694	\$4,551,694	\$0	STRS Decreases 17.1% to 16.15%
3200	PERS	\$1,475,033	\$1,627,488	\$1,627,488	\$0	PERS Increases 19.721% to 20.7%
3300	OASDI/Medicare	\$1,019,206	\$1,045,751	\$1,045,751	\$0	Per current estimates
3400	Health & Welfare	\$6,679,310	\$6,571,293	\$6,571,293	\$0	Eliminated/reduced Positions
3500	State Unemployment Ins	\$18,059	\$18,199	\$18,199	\$0	Per current estimates
3600	Workers Comp	\$832,717	\$804,964	\$804,964	\$0	Reduce rate 2.22% to 2.12%
3700	Retiree Benefits	\$16,420	\$16,420	\$16,420	\$0	
3900	Cash In Lieu/Other	\$28,007	\$27,393	\$27,393	\$0	Per current estimates
Total Employee Benefits		\$14,993,825	\$14,663,202	\$14,663,202	\$0	
<b>Materials &amp; Supplies</b>						
4100	Approved Textbooks & Core Curr	\$164,751	\$10,055	\$10,055	\$0	Pause K-6 Textbook Adoptions 20-21
4200	Books & Reference Materials	\$34,521	\$25,352	\$25,352	\$0	One-time Site Carryover/Dept Budgets
4300	Materials & Supplies	\$1,736,207	\$1,174,553	\$1,174,553	\$0	One-time Site Carryover/Dept Budgets
4400	Non-Capital Furniture & Equip	\$258,187	\$109,656	\$109,656	\$0	Reduce one-time non-capital equipment
Total Materials & Supplies		\$2,193,666	\$1,319,616	\$1,319,616	\$0	
<b>Services &amp; Other Operating Exp</b>						
5100	Sub-Agreements over \$25K	\$813,300	\$632,500	\$632,500	\$0	Reduce 1st Student Contract-HTS Trans
5200	Travel & Conferences (Mileage)	\$125,473	\$89,226	\$89,226	\$0	One-time Site Carryover/Dept Budgets
5300	Dues & Memberships	\$27,090	\$24,590	\$24,590	\$0	One-time Site Carryover/Dept Budgets
5400	Insurance	\$744,559	\$958,500	\$958,500	\$0	Est. Increases from RESIG 30%
5500	Utilities	\$1,376,257	\$1,463,413	\$1,463,413	\$0	Projected incr. water/Gas,Electricity
5600	Rentals, Leases & Repairs	\$263,575	\$216,812	\$216,812	\$0	Reduce one-time and copier leases
5700	Direct Cost Transfers	\$279,305	\$231,282	\$231,282	\$0	One-time Site Carryover/Dept Budgets
5800	Professional Consult/Other Service	\$78,715	\$53,165	\$53,165	\$0	One-time Site Carryover
5802-5809	Special Education Contracts	\$4,000	\$0	\$0	\$0	One-time Homeless Transportation cost
5810/11	Non-Public School/Agency (NPS/N	\$0	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814	Inspections	\$2,000	\$2,000	\$2,000	\$0	
5817/8	SCOE Contracts	\$92,000	\$96,000	\$96,000	\$0	Per current est.Network; Escape
5821	Audit Cost	\$49,000	\$49,000	\$49,000	\$0	
5822	Election Fees	\$0	\$50,000	\$50,000	\$0	Board Election Costs
5823	Legal Fees	\$164,300	\$147,200	\$147,200	\$0	Per current est.
5824	Repayment of Apportionment	\$0	\$0	\$0	\$0	
5825	Advertisement Costs	\$20,505	\$12,500	\$12,500	\$0	Per current est.
5830	Professional Consulting Services	\$28,570	\$9,000	\$9,000	\$0	One-time Site Carryover/Dept Budgets
5839	Other Fees	\$133,188	\$115,250	\$115,250	\$0	Per current est. BTSA
5840	Computer Tech Related Services	\$6,900	\$6,900	\$6,900	\$0	
5845	Field Trips	\$110,135	\$7,225	\$7,225	\$0	One-time site carryover
5849	Other Contract Services	\$319,757	\$257,140	\$257,140	\$0	One-time site carryover
5850	Other Operating Expenditures	\$120,555	\$51,600	\$51,600	\$0	Gateway to College contract
5860-65	Other Employment Costs	\$26,190	\$20,840	\$20,840	\$0	Per current est.



PETALUMA CITY SCHOOLS  
GENERAL FUND 01  
FISCAL YEAR 2020-21

ADOPTED BUDGET/PUBLIC HEARING		UNRESTRICTED				Comments
		Budget Revision #3 6/9/2020 (A)	Preliminary Budget 20-21 6/9/2020 (B)	Adopted Budget 20-21 6/23/2020 (C)	Variance (C) - (B) (D)	
<b>EXPENDITURES (continued)</b>						
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$136	\$0	\$0	\$0	Per current est.
5900	Communications/Telephone	\$168,167	\$154,053	\$154,053	\$0	Per current est.
	Total Svcs & Other Operating Exp	\$4,953,677	\$4,648,196	\$4,648,196	\$0	
<b>Capital Outlay</b>						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$84,250	\$42,000	\$42,000	\$0	One-time Tractor/Copier replacement
	Total Capital Outlay	\$84,250	\$42,000	\$42,000	\$0	
<b>Indirect/Direct Cost</b>						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$730,792)	(\$665,769)	(\$665,769)	\$0	Indirect rate from 5% to 3.91 5%
7350	Indirect Cost - InterFund	(\$188,065)	(\$145,616)	(\$145,616)	\$0	Indirect rate 5% to 3.91 5% FD 11 & 13
	Total Indirect	(\$918,857)	(\$811,385)	(\$811,385)	\$0	
<b>TOTAL EXPENDITURES</b>		\$58,639,650	\$56,304,637	\$56,304,637	\$0	
<b>OTHER FINANCING USES</b>						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$150,000	\$275,000	\$275,000	\$0	Increase contribution Cafeteria FD 13
	Total Financing Uses:	\$150,000	\$275,000	\$275,000	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$58,789,650	\$56,579,637	\$56,579,637	\$0	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		(\$1,063,457)	(\$5,503,148)	(\$5,503,148)	\$0	
<b>COMPONENTS OF END FUND BALANCE</b>						
<b>NON-SPENDABLE:</b>						
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>		\$0	\$0	\$0	\$0	
<b>COMMITTED</b>		\$0	\$0	\$0	\$0	
<b>ASSIGNED</b>						
	Board Designated:					
	2% REU	\$2,093,652	\$1,859,382	\$666,164	(\$1,193,218)	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$865,930	\$897,150	\$897,150	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>						
	Reserve for Economic Uncertainties	\$3,140,478	\$2,789,073	\$2,789,073	\$0	3% State Req. Reserve
	Available	\$3,755,474	(\$1,193,218)	(\$0)	\$1,193,218	Below additional 2% REU
<b>TOTAL ENDING FUND BALANCE:</b>		\$9,882,734	\$4,379,586	\$4,379,586	\$0	\$1 variance due to rounding

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PETALUMA CITY SCHOOLS  
GENERAL FUND 01  
FISCAL YEAR 2020-21

ADOPTED BUDGET/PUBLIC HEARING

	RESTRICTED				Comments
	Budget	Preliminary	Adopted	Variance	
	Revision #3 6/9/2020 (A)	Budget 20-21 6/9/2020 (B)	Budget 20-21 6/23/2020 (C)	(C) - (B) (D)	
Note: No change to 2019-20 Budget Rev #3	7168	7136	7136	0	
<b>BEGINNING FUND BALANCE:</b>	\$6,623,697	\$169,999	\$169,999	\$0	
<b>REVENUES</b>					
<b>Revenue Limit</b>					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Coomunity Redevelopment Fds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$841,229	\$841,229	\$841,229	\$0	
Total Revenue Limit	\$841,229	\$841,229	\$841,229	\$0	
<b>Federal Revenues</b>					
8181 Spec Ed Entitlement (IDEA)	\$1,740,201	\$1,525,000	\$1,525,000	\$0	One-time Carryover/Deferred Rev
8182 Spec Ed Discretionary Grant	\$425,859	\$450,688	\$450,688	\$0	Spec Ed Federal see 8792 Object
8290 All Other Federal Revenue	\$1,864,589	\$1,495,149	\$1,495,149	\$0	One-time Carryover/Deferred Rev
Total Federal Revenues	\$4,030,649	\$3,470,837	\$3,470,837	\$0	
<b>State Revenues</b>					
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$528,242	\$482,800	\$482,800	\$0	Adj for reduced Lottery projections
8590 All Other State Revenues	\$8,924,159	\$7,199,740	\$7,199,740	\$0	Adj one-time COVID 19; Preschool
Total State Revenues	\$9,452,401	\$7,682,540	\$7,682,540	\$0	
<b>Local Revenues</b>					
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$0	
8650 Leases and Rentals	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$1,640,748	\$1,978,497	\$1,978,497	\$0	SOCC Fee for Service on SOCC
8689 All Other Fees & Contracts	\$580,000	\$565,000	\$565,000	\$0	Fuel Charges
8699 Other Local Revenues	\$1,674,510	\$488,732	\$488,732	\$0	Reduce for Athletics/donations
8792 Transfer of Apportionment from COE	\$3,893,946	\$3,629,950	\$3,629,950	\$0	Adj per SELPA Estimates
Total Local Revenues	\$9,764,204	\$8,637,179	\$8,637,179	\$0	
<b>TOTAL REVENUES</b>	\$24,088,483	\$20,631,785	\$20,631,785	\$0	
<b>OTHER FINANCING SOURCES</b>					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$15,350,761	\$15,587,666	\$15,587,666	\$0	Special Ed. & RRM & SOCC
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$15,350,761	\$15,587,666	\$15,587,666	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$39,439,244	\$36,219,451	\$36,219,451	\$0	

**PETALUMA CITY SCHOOLS  
GENERAL FUND 01  
FISCAL YEAR 2020-21  
ADOPTED BUDGET/PUBLIC HEARING**

		RESTRICTED				Comments
		Budget Revision #3 6/9/2020 (A)	Preliminary Budget 20-21 6/9/2020 (B)	Adopted Budget 20-21 6/23/2020 (C)	Variance (C) - (B) (D)	
<b>EXPENDITURES</b>						
<b>Certificated Salaries</b>						
1100	Certificated Instructional	\$7,492,592	\$7,669,031	\$7,669,031	\$0	Spec Ed Program Transfers
1200	Certificated Support	\$1,373,301	\$1,473,385	\$1,473,385	\$0	Spec Ed Program Transfers
1300	Administrative	\$695,006	\$744,000	\$744,000	\$0	Spec Ed Program Transfers
1900	Other Certificated	\$259,429	\$0	\$0	\$0	One-time District CSI TOSA
	<b>Total Certificated Salaries</b>	<b>\$9,820,328</b>	<b>\$9,886,416</b>	<b>\$9,886,416</b>	<b>\$0</b>	
<b>Classified Salaries</b>						
2100	Instructional Assist	\$2,845,434	\$3,070,221	\$3,070,221	\$0	Spec Ed Program Transfers
2200	Classified Support	\$1,459,573	\$1,391,842	\$1,391,842	\$0	
2300	Administrative	\$241,300	\$502,000	\$502,000	\$0	Add OT Positions <NPA
2400	Clerical Salaries	\$342,272	\$307,278	\$307,278	\$0	Per current estimates
2900	Other Classified	\$755,883	\$711,253	\$711,253	\$0	Per current estimates
	<b>Total Classified Salaries</b>	<b>\$5,644,462</b>	<b>\$5,982,594</b>	<b>\$5,982,594</b>	<b>\$0</b>	
<b>Employee Benefits</b>						
3100	STRS	\$7,143,721	\$7,081,760	\$7,081,760	\$0	STRS Decr. 17.1% to 16.15%
3200	PERS	\$1,805,414	\$1,994,330	\$1,994,330	\$0	PERS Incr. 19.721 to 20.7%
3300	OASDI/Medicare	\$557,013	\$608,933	\$608,933	\$0	Per current estimates
3400	Health & Welfare	\$2,790,735	\$3,159,237	\$3,159,237	\$0	Spec Ed Program Transfers
3500	State Unemployment Ins	\$7,726	\$7,946	\$7,946	\$0	Per current estimates
3600	Workers Comp	\$348,368	\$372,734	\$372,734	\$0	Per current estimates
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$7,741	\$8,379	\$8,379	\$0	Per current estimates
	<b>Total Employee Benefits</b>	<b>\$12,660,718</b>	<b>\$13,233,319</b>	<b>\$13,233,319</b>	<b>\$0</b>	
<b>Materials &amp; Supplies</b>						
4100	Approved Textbooks & Core Curr	\$1,231,134	\$478,800	\$478,800	\$0	Adj carryover and one-time grants
4200	Books & Reference Materials	\$76,162	\$13,450	\$13,450	\$0	Adj carryover and one-time grants
4300	Materials & Supplies	\$5,871,650	\$1,684,786	\$1,684,786	\$0	Adj carryover and one-time grants
4400	Non-Capital Furniture & Equip	\$1,681,485	\$143,373	\$143,373	\$0	Adj carryover and one-time grants
	<b>Total Materials &amp; Supplies</b>	<b>\$8,860,431</b>	<b>\$2,320,409</b>	<b>\$2,320,409</b>	<b>\$0</b>	
<b>Services &amp; Other Operating Exp</b>						
5100	Sub-Agreements over \$25K	\$1,329,401	\$1,026,127	\$1,026,127	\$0	Reduce NPA costs OT Positions
5200	Travel & Conferences (Mileage)	\$134,577	\$46,336	\$46,336	\$0	Adj carryover and one-time grants
5300	Dues & Memberships	\$25,856	\$2,400	\$2,400	\$0	Adj carryover and one-time grants
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$30,402	\$14,700	\$14,700	\$0	Adj carryover and one-time grants
5600	Rentals, Leases & Repairs	\$726,665	\$188,926	\$188,926	\$0	Adj carryover and one-time grants
5700	Direct Cost Transfers	(\$296,406)	(\$244,932)	(\$244,932)	\$0	Adj carryover and one-time grants
5800	Professional Consult/Other Services	\$197,709	\$12,024	\$12,024	\$0	Adj carryover and one-time grants
5802-5809	Special Education Contracts	\$2,326,895	\$1,083,507	\$1,083,507	\$0	Reduce Fee For Service SCOE
5810/11	Non-Public School/Agency (NPS/NP	\$1,572,763	\$1,422,000	\$1,422,000	\$0	Per current estimates
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5814	Inspections	\$49,120	\$40,640	\$40,640	\$0	Per current estimates
5817/8	SCOE Contracts	\$0	\$0	\$0	\$0	
5821	Audit Cost	\$0	\$0	\$0	\$0	
5822	Election Fees	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$48,612	\$43,500	\$43,500	\$0	Per current estimates
5824	Repayment of Apportionment	\$3,512	\$0	\$0	\$0	One-time
5825	Advertisement Costs	\$425	\$500	\$500	\$0	Per current estimates
5830	Professional Consulting Services	\$220,903	\$97,867	\$97,867	\$0	Adj carryover and one-time grants
5839	Other Fees	\$82,821	\$63,198	\$63,198	\$0	Adj carryover and one-time grants
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	
5845	Field Trips	\$75,796	\$0	\$0	\$0	Adj carryover and one-time grants
5849	Other Contract Services	\$1,162,219	\$398,359	\$398,359	\$0	Adj carryover and one-time gran
5850	Other Operating Expenditures	\$157,163	\$14,000	\$14,000	\$0	Adj carryover and one-time gran
5860-65	Other Employment Costs	\$5,000	\$0	\$0	\$0	Adj carryover and one-time gran

PETALUMA CITY SCHOOLS  
GENERAL FUND 01  
FISCAL YEAR 2020-21

ADOPTED BUDGET/PUBLIC HEARING		RESTRICTED				Comments
		Budget Revision #3 6/9/2020 (A)	Preliminary Budget 20-21 6/9/2020 (B)	Adopted Budget 20-21 6/23/2020 (C)	Variance (C) - (B) (D)	
<b>EXPENDITURES (continued)</b>						
5870	Damages, Claims & Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$13,884	\$10,292	\$10,292	\$0	
Total Svcs & Other Operating Exp		\$7,868,817	\$4,220,944	\$4,220,944	\$0	
<b>Capital Outlay</b>						
6100	Land Improvements	\$44,870	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$141,524	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$41,000	\$0	\$0	\$0	
Total Capital Outlay		\$227,394	\$0	\$0	\$0	
<b>Indirect/Direct Cost</b>						
7141	Other Tuition,ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$80,000	\$80,000	\$80,000	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$730,792	\$665,769	\$665,769	\$0	I/C rate from 5% to 3.91%
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect		\$810,792	\$745,769	\$745,769	\$0	
<b>OTHER FINANCING USES</b>						
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$45,892,942	\$36,389,451	\$36,389,451	\$0	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		<b>(\$6,453,698)</b>	<b>(\$170,000)</b>	<b>(\$170,000)</b>	<b>\$0</b>	
<b>COMPONENTS OF END FUND BALANCE</b>						
<b>NON-SPENDABLE:</b>						
	Revolving Cash	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
	<b>RESTRICTED</b>	\$169,999	(\$1)	(\$1)	\$0	One-Time Parcel Tax Carryover
	<b>COMMITTED</b>	\$0	\$0	\$0	\$0	
<b>ASSIGNED</b>						
	Board Designated:					
	2% REU	\$0	\$0	\$0	\$0	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>						
	Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
	Adj Reserve for Economic Uncer	\$0	\$0	\$0	\$0	
	Available	\$0	\$0	\$0	\$0	
<b>TOTAL ENDING FUND BALANCE:</b>		<b>\$169,999</b>	<b>(\$1)</b>	<b>(\$1)</b>	<b>\$0</b>	

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**PETALUMA CITY SCHOOLS  
GENERAL FUND 01  
FISCAL YEAR 2020-21**

	UNRESTRICTED/RESTRICTED				Comments
	Budget Revision #3 6/9/2020 (A)	Preliminary Budget 20-21 6/9/2020 (B)	Adopted Budget 20-21 6/23/2020 (C)	Variance (C) - (B) (D)	
Average Daily Attendance (ADA)	7167.93	7136	7136	0	Including SCOE ADA
<b>BEGINNING FUND BALANCE:</b>	\$17,569,888	\$10,052,733	\$10,052,733	\$0	
<b>REVENUES</b>					
<b>Revenue Limit</b>					
8011 State Aid	\$26,952,613	\$21,793,219	\$21,793,219	\$0	
8012 Education Protection Account	\$5,096,301	\$5,187,644	\$5,187,644	\$0	
8019 State Aid - Prior Year	\$42,000	\$42,000	\$42,000	\$0	
8021 Homeowners Exemptions	\$238,077	\$245,000	\$245,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$32,700,058	\$33,200,000	\$33,200,000	\$0	
8042 Unsecured	\$1,264,199	\$1,230,000	\$1,230,000	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$696,779	\$675,000	\$675,000	\$0	
8045 ERAF	\$2,915,523	\$2,600,000	\$2,600,000	\$0	
8047 Community Redevelopment Fds	\$1,527,994	\$600,000	\$600,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu	(\$1,490,876)	(\$1,529,888)	(\$1,529,888)	\$0	
8097 Property Tax Transfers	\$841,229	\$841,229	\$841,229	\$0	
Total Revenue Limit	\$70,783,897	\$64,884,204	\$64,884,204	\$0	
<b>Federal Revenues</b>					
8181 Spec Ed Entitlement (IDEA)	\$1,740,201	\$1,525,000	\$1,525,000	\$0	
8182 Spec Ed Discretionary Grant	\$425,859	\$450,688	\$450,688	\$0	
8290 All Other Federal Revenue	\$1,900,017	\$1,510,149	\$1,510,149	\$0	
Total Federal Revenues	\$4,066,077	\$3,485,837	\$3,485,837	\$0	
<b>State Revenues</b>					
8550 Mandated Cost Reimbursements	\$311,313	\$277,812	\$277,812	\$0	
8560 Lottery (Non-Prop 20)	\$1,772,039	\$1,654,800	\$1,654,800	\$0	
8590 All Other State Revenues	\$8,947,159	\$7,222,740	\$7,222,740	\$0	
Total State Revenues	\$11,030,511	\$9,155,352	\$9,155,352	\$0	
<b>Local Revenues</b>					
8621 Parcel Tax	\$1,975,000	\$1,975,000	\$1,975,000	\$0	
8650 Leases and Rentals	\$155,000	\$155,000	\$155,000	\$0	
8660 Interest Earnings	\$481,800	\$412,000	\$412,000	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$1,978,876	\$2,377,322	\$2,377,322	\$0	
8689 All Other Fees & Contracts	\$604,000	\$589,000	\$589,000	\$0	
8699 Other Local Revenues	\$2,196,330	\$632,275	\$632,275	\$0	
8792 Transfer of Apportionment from COE	\$3,893,946	\$3,629,950	\$3,629,950	\$0	
Total Local Revenues	\$11,284,952	\$9,770,547	\$9,770,547	\$0	
<b>TOTAL REVENUES</b>	\$97,165,437	\$87,295,940	\$87,295,940	\$0	
<b>OTHER FINANCING SOURCES</b>					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	\$0	\$0	\$0	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	\$0	\$0	\$0	
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	\$97,165,437	\$87,295,940	\$87,295,940	\$0	

**PETALUMA CITY SCHOOLS  
GENERAL FUND 01  
FISCAL YEAR 2020-21  
ADOPTED BUDGET/PUBLIC HEARING**

		UNRESTRICTED/RESTRICTED				Comments
		Budget	Preliminary	Adopted	Variance (C) - (B)	
		Revision #3 6/9/2020 (A)	Budget 20-21 6/9/2020 (B)	Budget 20-21 6/23/2020 (C)		
<b>EXPENDITURES</b>						
<b>Certificated Salaries</b>						
1100	Certificated Instructional	\$31,736,939	\$31,182,531	\$31,182,531	\$0	
1200	Certificated Support	\$2,822,310	\$2,859,741	\$2,859,741	\$0	
1300	Administrative	\$4,113,490	\$4,099,889	\$4,099,889	\$0	
1900	Other Certificated	\$399,768	\$137,969	\$137,969	\$0	
	<b>Total Certificated Salaries</b>	<b>\$39,072,507</b>	<b>\$38,280,130</b>	<b>\$38,280,130</b>	<b>\$0</b>	
<b>Classified Salaries</b>						
2100	Instructional Assist	\$3,055,387	\$3,279,599	\$3,279,599	\$0	
2200	Classified Support	\$4,174,708	\$4,188,571	\$4,188,571	\$0	
2300	Administrative	\$923,528	\$1,180,531	\$1,180,531	\$0	
2400	Clerical Salaries	\$3,405,241	\$3,316,904	\$3,316,904	\$0	
2900	Other Classified	\$2,166,508	\$2,066,283	\$2,066,283	\$0	
	<b>Total Classified Salaries</b>	<b>\$13,725,372</b>	<b>\$14,031,888</b>	<b>\$14,031,888</b>	<b>\$0</b>	
<b>Employee Benefits</b>						
3100	STRS	\$12,068,794	\$11,633,454	\$11,633,454	\$0	
3200	PERS	\$3,280,447	\$3,621,818	\$3,621,818	\$0	
3300	OASDI/Medicare	\$1,576,219	\$1,654,684	\$1,654,684	\$0	
3400	Health & Welfare	\$9,470,045	\$9,730,530	\$9,730,530	\$0	
3500	State Unemployment Ins	\$25,785	\$26,145	\$26,145	\$0	
3600	Workers Comp	\$1,181,085	\$1,177,698	\$1,177,698	\$0	
3700	Retiree Benefits	\$16,420	\$16,420	\$16,420	\$0	
3900	Cash In Lieu/Other	\$35,748	\$35,772	\$35,772	\$0	
	<b>Total Employee Benefits</b>	<b>\$27,654,543</b>	<b>\$27,896,521</b>	<b>\$27,896,521</b>	<b>\$0</b>	
<b>Materials &amp; Supplies</b>						
4100	Approved Textbooks & Core Curr	\$1,395,885	\$488,855	\$488,855	\$0	
4200	Books & Reference Materials	\$110,683	\$38,802	\$38,802	\$0	
4300	Materials & Supplies	\$7,607,857	\$2,859,339	\$2,859,339	\$0	
4400	Non-Capital Furniture & Equip	\$1,939,672	\$253,029	\$253,029	\$0	
	<b>Total Materials &amp; Supplies</b>	<b>\$11,054,097</b>	<b>\$3,640,025</b>	<b>\$3,640,025</b>	<b>\$0</b>	
<b>Services &amp; Other Operating Exp</b>						
5100	Sub-Agreements over \$25K	\$2,142,701	\$1,658,627	\$1,658,627	\$0	
5200	Travel & Conferences (Mileage)	\$260,050	\$135,562	\$135,562	\$0	
5300	Dues & Memberships	\$52,946	\$26,990	\$26,990	\$0	
5400	Insurance	\$744,559	\$958,500	\$958,500	\$0	
5500	Utilities	\$1,406,659	\$1,478,113	\$1,478,113	\$0	
5600	Rentals, Leases & Repairs	\$990,240	\$405,738	\$405,738	\$0	
5700	Direct Cost Transfer	(\$17,101)	(\$13,650)	(\$13,650)	\$0	
5800	Professional Consult/Other Services	\$276,424	\$65,189	\$65,189	\$0	
5802-5809	Special Education Contracts	\$2,330,895	\$1,083,507	\$1,083,507	\$0	
5810/11	Non-Public School/Agency (NPS/NPA)	\$1,572,763	\$1,422,000	\$1,422,000	\$0	
5813	Non-Capital A/E	\$0	\$0	\$0	\$0	
5814	Inspections	\$51,120	\$42,640	\$42,640	\$0	
5817/8	SCOE Contracts	\$92,000	\$96,000	\$96,000	\$0	
5821	Audit Cost	\$49,000	\$49,000	\$49,000	\$0	
5822	Election Fees	\$0	\$50,000	\$50,000	\$0	
5823	Legal Fees	\$212,912	\$190,700	\$190,700	\$0	
5824	Repayment of Apportionment	\$3,512	\$0	\$0	\$0	
5825	Advertisement Costs	\$20,930	\$13,000	\$13,000	\$0	
5830	Professional Consulting Services	\$249,473	\$106,867	\$106,867	\$0	
5839	Other Fees	\$216,009	\$178,448	\$178,448	\$0	
5840	Computer Tech Related Services	\$6,900	\$6,900	\$6,900	\$0	
5845	Field Trips	\$185,931	\$7,225	\$7,225	\$0	
5849	Other Contract Services	\$1,481,976	\$655,499	\$655,499	\$0	
5850	Other Operating Expenditures	\$277,718	\$65,600	\$65,600	\$0	
5860-65	Other Employment Costs	\$31,190	\$20,840	\$20,840	\$0	



PETALUMA CITY SCHOOLS  
GENERAL FUND 01  
FISCAL YEAR 2020-21

ADOPTED BUDGET/PUBLIC HEARING

		UNRESTRICTED/RESTRICTED				Comments
		Budget Revision #3 6/9/2020 (A)	Preliminary Budget 20-21 6/9/2020 (B)	Adopted Budget 20-21 6/23/2020 (C)	Variance (C) - (B) (D)	
<b>EXPENDITURES (continued)</b>						
5870	Damages, Losses, Claims	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,636	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$182,051	\$164,345	\$164,345	\$0	
Total Svcs & Other Operating Exp		\$12,822,494	\$8,869,140	\$8,869,140	\$0	
<b>Capital Outlay</b>						
6100	Land Improvements	\$44,870	\$0	\$0		
6200	Building Improvements	\$0	\$0	\$0		
6400	Capital Equipment	\$141,524	\$0	\$0		
6500	Capital Equipment Replace	\$125,250	\$42,000	\$42,000		
Total Capital Outlay		\$311,644	\$42,000	\$42,000	\$0	
<b>Indirect/Direct Cost</b>						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$80,000	\$80,000	\$80,000	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	\$0	\$0	\$0	
7350	Indirect Cost - InterFund	(\$188,065)	(\$145,616)	(\$145,616)	\$0	
Total Indirect		(\$108,065)	(\$65,616)	(\$65,616)	\$0	
<b>TOTAL EXPENDITURES</b>		\$104,532,592	\$92,694,088	\$92,694,088	\$0	
<b>OTHER FINANCING USES</b>						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$150,000	\$275,000	\$275,000	\$0	
Total Financing Uses:		\$150,000	\$275,000	\$275,000	\$0	
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		\$104,682,592	\$92,969,088	\$92,969,088	\$0	
<b>EXCESS OF REVENUES OVER EXPENSE</b>		(\$7,517,155)	(\$5,673,148)	(\$5,673,148)	\$0	
<b>COMPONENTS OF END FUND BALANCE</b>						
<b>NON-SPENDABLE:</b>						
	Revolving Cash	\$27,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
<b>RESTRICTED</b>		\$169,999	(\$1)	(\$1)	\$0	
<b>COMMITTED</b>		\$0	\$0	\$0	\$0	
<b>ASSIGNED</b>		\$0	\$0	\$0	\$0	
	Board Designated:					
	2% REU	\$2,093,652	\$1,859,382	\$666,164	(\$1,193,218)	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$865,930	\$897,150	\$897,150	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
<b>UNASSIGNED</b>						
	Reserve for Economic Uncertainties Available	\$3,140,478	\$2,789,073	\$2,789,073	\$0	3% State Req. Reserve
		\$3,755,474	(\$1,193,218)	(\$0)	\$1,193,218	
<b>TOTAL ENDING FUND BALANCE:</b>		\$10,052,733	\$4,379,586	\$4,379,586	\$1	\$1 variance due to roundin

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**ANNUAL BUDGET REPORT:**  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 200 Douglas St., Petaluma CA 94952

Date: June 18, 2020

Place: 200 Douglas St., Petaluma CA

Date: June 23, 2020

Time: 06:00 PM

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: Chris Thomas

Telephone: 707-778-4621

Title: Chief Business Official

E-mail: cthomas@petk12.org

### Criteria and Standards Review Summary

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				<b>Jun 23, 2020</b>
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
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:

Redwood Empire Insurance Group (RESIG) 5760 Skylane Blvd, #100, Windsor, CA 95792  
Rose Burcina, Executive Director, 707-836-0779, Ext 104

- 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: Chris Thomas

Title: Chief Business Official

Telephone: 707-778-4621

E-mail: cthomas@petk12.org

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G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	69,942,668.00	841,229.00	70,783,897.00	64,042,975.00	841,229.00	64,884,204.00	-8.3%
2) Federal Revenue		8100-8299	35,428.00	4,030,649.00	4,066,077.00	15,000.00	3,470,837.00	3,485,837.00	-14.3%
3) Other State Revenue		8300-8599	1,578,110.00	9,452,401.00	11,030,511.00	1,472,812.00	7,682,540.00	9,155,352.00	-17.0%
4) Other Local Revenue		8600-8799	1,520,748.00	9,764,204.00	11,284,952.00	1,133,368.00	8,637,179.00	9,770,547.00	-13.4%
5) TOTAL, REVENUES			73,076,954.00	24,088,483.00	97,165,437.00	66,664,155.00	20,631,785.00	87,295,940.00	-10.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	29,252,179.00	9,820,328.00	39,072,507.00	28,393,714.00	9,886,416.00	38,280,130.00	-2.0%
2) Classified Salaries		2000-2999	8,080,910.00	5,644,462.00	13,725,372.00	8,049,294.00	5,982,594.00	14,031,888.00	2.2%
3) Employee Benefits		3000-3999	14,993,825.00	12,660,718.00	27,654,543.00	14,663,202.00	13,233,319.00	27,896,521.00	0.9%
4) Books and Supplies		4000-4999	2,193,666.00	8,860,431.00	11,054,097.00	1,319,616.00	2,320,409.00	3,640,025.00	-67.1%
5) Services and Other Operating Expenditures		5000-5999	4,953,677.00	7,868,817.00	12,822,494.00	4,648,196.00	4,220,944.00	8,869,140.00	-30.8%
6) Capital Outlay		6000-6999	84,250.00	227,394.00	311,644.00	42,000.00	0.00	42,000.00	-86.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	80,000.00	80,000.00	0.00	80,000.00	80,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(918,857.00)	730,792.00	(188,065.00)	(811,385.00)	665,769.00	(145,616.00)	-22.6%
9) TOTAL, EXPENDITURES			58,639,650.00	45,892,942.00	104,532,592.00	56,304,637.00	36,389,451.00	92,694,088.00	-11.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,437,304.00	(21,804,459.00)	(7,367,155.00)	10,359,518.00	(15,757,666.00)	(5,398,148.00)	-26.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	275,000.00	0.00	275,000.00	83.3%
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	(15,350,761.00)	15,350,761.00	0.00	(15,587,666.00)	15,587,666.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,500,761.00)	15,350,761.00	(150,000.00)	(15,862,666.00)	15,587,666.00	(275,000.00)	83.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,063,457.00)	(6,453,698.00)	(7,517,155.00)	(5,503,148.00)	(170,000.00)	(5,673,148.00)	-24.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,946,191.00	6,623,697.00	17,569,888.00	9,882,734.00	169,999.00	10,052,733.00	-42.8%
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)			10,946,191.00	6,623,697.00	17,569,888.00	9,882,734.00	169,999.00	10,052,733.00	-42.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,946,191.00	6,623,697.00	17,569,888.00	9,882,734.00	169,999.00	10,052,733.00	-42.8%
2) Ending Balance, June 30 (E + F1e)			9,882,734.00	169,999.00	10,052,733.00	4,379,586.00	(1.00)	4,379,585.00	-56.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	27,200.00	0.00	27,200.00	27,200.00	0.00	27,200.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	170,000.00	170,000.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,959,582.00	0.00	2,959,582.00	1,563,313.00	0.00	1,563,313.00	-47.2%
2% Reserve for Economic Uncertainty	0000	9780				(83,769.00)		(83,769.00)	
South County Consortium (SOCC) Res	0000	9780				897,150.00		897,150.00	
Local Site Donation Carryover	0000	9780				0.00			
2% Reserve for Economic Uncertainty	1100	9780				577,567.00		577,567.00	
2% Reserve for Economic Uncertainty	1400	9780				172,365.00		172,365.00	
2% Reserve for Economic Uncertainties	0000	9780	2,093,652.00		2,093,652.00				
South County Consortium Reserves	0000	9780	865,930.00		865,930.00				
Local Site Carryover	0000	9780	0.00						
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,140,478.00	0.00	3,140,478.00	2,789,073.00	0.00	2,789,073.00	-11.2%
Unassigned/Unappropriated Amount		9790	3,755,474.00	(1.00)	3,755,473.00	0.00	(1.00)	(1.00)	-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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	26,462,890.57	(6,552,688.06)	19,910,202.51				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,000.00	0.00	2,000.00				
c) in Revolving Cash Account		9130	30,200.00	0.00	30,200.00				
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	11,311.71	425,290.31	436,602.02				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	526,638.10	0.00	526,638.10				
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			27,033,040.38	(6,127,397.75)	20,905,642.63				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	(1,008,208.69)	0.00	(1,008,208.69)				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	200,000.00	166,638.10	366,638.10				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			(808,208.69)	166,638.10	(641,570.59)				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			27,841,249.07	(6,294,035.85)	21,547,213.22				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	26,952,613.00	0.00	26,952,613.00	21,793,219.00	0.00	21,793,219.00	-19.1%
Education Protection Account State Aid - Current Year		8012	5,096,301.00	0.00	5,096,301.00	5,187,644.00	0.00	5,187,644.00	1.8%
State Aid - Prior Years		8019	42,000.00	0.00	42,000.00	42,000.00	0.00	42,000.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	238,077.00	0.00	238,077.00	245,000.00	0.00	245,000.00	2.9%
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	32,700,058.00	0.00	32,700,058.00	33,200,000.00	0.00	33,200,000.00	1.5%
Unsecured Roll Taxes		8042	1,264,199.00	0.00	1,264,199.00	1,230,000.00	0.00	1,230,000.00	-2.7%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	696,779.00	0.00	696,779.00	675,000.00	0.00	675,000.00	-3.1%
Education Revenue Augmentation Fund (ERAF)		8045	2,915,523.00	0.00	2,915,523.00	2,600,000.00	0.00	2,600,000.00	-10.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,527,994.00	0.00	1,527,994.00	600,000.00	0.00	600,000.00	-60.7%
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%
<b>Subtotal, LCFF Sources</b>			<b>71,433,544.00</b>	<b>0.00</b>	<b>71,433,544.00</b>	<b>65,572,863.00</b>	<b>0.00</b>	<b>65,572,863.00</b>	<b>-8.2%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,490,876.00)	0.00	(1,490,876.00)	(1,529,888.00)	0.00	(1,529,888.00)	2.6%
Property Taxes Transfers		8097	0.00	841,229.00	841,229.00	0.00	841,229.00	841,229.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			69,942,668.00	841,229.00	70,783,897.00	64,042,975.00	841,229.00	64,884,204.00	-8.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,740,201.00	1,740,201.00	0.00	1,675,688.00	1,675,688.00	-3.7%
Special Education Discretionary Grants		8182	0.00	425,859.00	425,859.00	0.00	372,479.00	372,479.00	-12.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		667,311.00	667,311.00		581,342.00	581,342.00	-12.9%
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		189,092.00	189,092.00		122,992.00	122,992.00	-35.0%
Title III, Part A, Immigrant Student Program	4201	8290		15,940.00	15,940.00		4,299.00	4,299.00	-73.0%



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		149,200.00	149,200.00		115,778.00	115,778.00	-22.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		763,618.00	763,618.00		550,390.00	550,390.00	-27.9%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		47,869.00	47,869.00		47,869.00	47,869.00	0.0%
All Other Federal Revenue	All Other	8290	35,428.00	31,559.00	66,987.00	15,000.00	0.00	15,000.00	-77.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>35,428.00</b>	<b>4,030,649.00</b>	<b>4,066,077.00</b>	<b>15,000.00</b>	<b>3,470,837.00</b>	<b>3,485,837.00</b>	<b>-14.3%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	311,313.00	0.00	311,313.00	277,812.00	0.00	277,812.00	-10.8%
Lottery - Unrestricted and Instructional Materials		8560	1,243,797.00	528,242.00	1,772,039.00	1,172,000.00	482,800.00	1,654,800.00	-6.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		253,444.00	253,444.00		206,659.00	206,659.00	-18.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		400,000.00	400,000.00		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	23,000.00	8,270,715.00	8,293,715.00	23,000.00	6,993,081.00	7,016,081.00	-15.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,578,110.00</b>	<b>9,452,401.00</b>	<b>11,030,511.00</b>	<b>1,472,812.00</b>	<b>7,682,540.00</b>	<b>9,155,352.00</b>	<b>-17.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	1,975,000.00	1,975,000.00	0.00	1,975,000.00	1,975,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	155,000.00	0.00	155,000.00	155,000.00	0.00	155,000.00	0.0%
Interest		8660	481,800.00	0.00	481,800.00	412,000.00	0.00	412,000.00	-14.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	338,128.00	1,640,748.00	1,978,876.00	398,825.00	1,978,497.00	2,377,322.00	20.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	24,000.00	580,000.00	604,000.00	24,000.00	565,000.00	589,000.00	-2.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	521,820.00	1,674,510.00	2,196,330.00	143,543.00	488,732.00	632,275.00	-71.2%
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		3,893,946.00	3,893,946.00		3,629,950.00	3,629,950.00	-6.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,520,748.00</b>	<b>9,764,204.00</b>	<b>11,284,952.00</b>	<b>1,133,368.00</b>	<b>8,637,179.00</b>	<b>9,770,547.00</b>	<b>-13.4%</b>
<b>TOTAL, REVENUES</b>			<b>73,076,954.00</b>	<b>24,088,483.00</b>	<b>97,165,437.00</b>	<b>66,664,155.00</b>	<b>20,631,785.00</b>	<b>87,295,940.00</b>	<b>-10.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	24,244,347.00	7,492,592.00	31,736,939.00	23,513,500.00	7,664,531.00	31,178,031.00	-1.8%
Certificated Pupil Support Salaries		1200	1,449,009.00	1,373,301.00	2,822,310.00	1,386,356.00	1,477,885.00	2,864,241.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	3,418,484.00	695,006.00	4,113,490.00	3,355,889.00	744,000.00	4,099,889.00	-0.3%
Other Certificated Salaries		1900	140,339.00	259,429.00	399,768.00	137,969.00	0.00	137,969.00	-65.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>29,252,179.00</b>	<b>9,820,328.00</b>	<b>39,072,507.00</b>	<b>28,393,714.00</b>	<b>9,886,416.00</b>	<b>38,280,130.00</b>	<b>-2.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	209,953.00	2,845,434.00	3,055,387.00	209,378.00	3,070,221.00	3,279,599.00	7.3%
Classified Support Salaries		2200	2,715,135.00	1,459,573.00	4,174,708.00	2,796,729.00	1,391,842.00	4,188,571.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	682,228.00	241,300.00	923,528.00	678,531.00	502,000.00	1,180,531.00	27.8%
Clerical, Technical and Office Salaries		2400	3,062,969.00	342,272.00	3,405,241.00	3,009,626.00	307,278.00	3,316,904.00	-2.6%
Other Classified Salaries		2900	1,410,625.00	755,883.00	2,166,508.00	1,355,030.00	711,253.00	2,066,283.00	-4.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,080,910.00</b>	<b>5,644,462.00</b>	<b>13,725,372.00</b>	<b>8,049,294.00</b>	<b>5,982,594.00</b>	<b>14,031,888.00</b>	<b>2.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,925,073.00	7,143,721.00	12,068,794.00	4,551,694.00	7,081,760.00	11,633,454.00	-3.6%
PERS		3201-3202	1,475,033.00	1,805,414.00	3,280,447.00	1,627,488.00	1,994,330.00	3,621,818.00	10.4%
OASDI/Medicare/Alternative		3301-3302	1,019,206.00	557,013.00	1,576,219.00	1,045,751.00	608,933.00	1,654,684.00	5.0%
Health and Welfare Benefits		3401-3402	6,679,310.00	2,790,735.00	9,470,045.00	6,571,293.00	3,159,237.00	9,730,530.00	2.8%
Unemployment Insurance		3501-3502	18,059.00	7,726.00	25,785.00	18,199.00	7,946.00	26,145.00	1.4%
Workers' Compensation		3601-3602	832,717.00	348,368.00	1,181,085.00	804,964.00	372,734.00	1,177,698.00	-0.3%
OPEB, Allocated		3701-3702	16,420.00	0.00	16,420.00	16,420.00	0.00	16,420.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,007.00	7,741.00	35,748.00	27,393.00	8,379.00	35,772.00	0.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,993,825.00</b>	<b>12,660,718.00</b>	<b>27,654,543.00</b>	<b>14,663,202.00</b>	<b>13,233,319.00</b>	<b>27,896,521.00</b>	<b>0.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	164,751.00	1,231,134.00	1,395,885.00	10,055.00	478,800.00	488,855.00	-65.0%
Books and Other Reference Materials		4200	34,521.00	76,162.00	110,683.00	25,352.00	13,450.00	38,802.00	-64.9%
Materials and Supplies		4300	1,736,207.00	5,871,650.00	7,607,857.00	1,174,553.00	1,684,786.00	2,859,339.00	-62.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	258,187.00	1,681,485.00	1,939,672.00	109,656.00	143,373.00	253,029.00	-87.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,193,666.00</b>	<b>8,860,431.00</b>	<b>11,054,097.00</b>	<b>1,319,616.00</b>	<b>2,320,409.00</b>	<b>3,640,025.00</b>	<b>-67.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	813,300.00	1,329,401.00	2,142,701.00	632,500.00	1,026,127.00	1,658,627.00	-22.6%
Travel and Conferences		5200	125,473.00	134,577.00	260,050.00	89,226.00	46,336.00	135,562.00	-47.9%
Dues and Memberships		5300	27,090.00	25,856.00	52,946.00	24,590.00	2,400.00	26,990.00	-49.0%
Insurance		5400 - 5450	744,559.00	0.00	744,559.00	958,500.00	0.00	958,500.00	28.7%
Operations and Housekeeping Services		5500	1,376,257.00	30,402.00	1,406,659.00	1,463,413.00	14,700.00	1,478,113.00	5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	263,575.00	726,665.00	990,240.00	216,812.00	188,926.00	405,738.00	-59.0%
Transfers of Direct Costs		5710	285,756.00	(285,756.00)	0.00	236,282.00	(236,282.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,451.00)	(10,650.00)	(17,101.00)	(5,000.00)	(8,650.00)	(13,650.00)	-20.2%
Professional/Consulting Services and Operating Expenditures		5800	1,155,951.00	5,904,438.00	7,060,389.00	877,820.00	3,177,095.00	4,054,915.00	-42.6%
Communications		5900	168,167.00	13,884.00	182,051.00	154,053.00	10,292.00	164,345.00	-9.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,953,677.00</b>	<b>7,868,817.00</b>	<b>12,822,494.00</b>	<b>4,648,196.00</b>	<b>4,220,944.00</b>	<b>8,869,140.00</b>	<b>-30.8%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	44,870.00	44,870.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	141,524.00	141,524.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	84,250.00	41,000.00	125,250.00	42,000.00	0.00	42,000.00	-66.5%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>84,250.00</b>	<b>227,394.00</b>	<b>311,644.00</b>	<b>42,000.00</b>	<b>0.00</b>	<b>42,000.00</b>	<b>-86.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	80,000.00	80,000.00	0.00	80,000.00	80,000.00	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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	80,000.00	80,000.00	0.00	80,000.00	80,000.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(730,792.00)	730,792.00	0.00	(665,769.00)	665,769.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(188,065.00)	0.00	(188,065.00)	(145,616.00)	0.00	(145,616.00)	-22.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(918,857.00)	730,792.00	(188,065.00)	(811,385.00)	665,769.00	(145,616.00)	-22.6%
<b>TOTAL, EXPENDITURES</b>			58,639,650.00	45,892,942.00	104,532,592.00	56,304,637.00	36,389,451.00	92,694,088.00	-11.3%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	150,000.00	0.00	150,000.00	275,000.00	0.00	275,000.00	83.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	150,000.00	275,000.00	0.00	275,000.00	83.3%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(15,350,761.00)	15,350,761.00	0.00	(15,587,666.00)	15,587,666.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,350,761.00)	15,350,761.00	0.00	(15,587,666.00)	15,587,666.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(15,500,761.00)	15,350,761.00	(150,000.00)	(15,862,666.00)	15,587,666.00	(275,000.00)	83.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	69,942,668.00	841,229.00	70,783,897.00	64,042,975.00	841,229.00	64,884,204.00	-8.3%
2) Federal Revenue		8100-8299	35,428.00	4,030,649.00	4,066,077.00	15,000.00	3,470,837.00	3,485,837.00	-14.3%
3) Other State Revenue		8300-8599	1,578,110.00	9,452,401.00	11,030,511.00	1,472,812.00	7,682,540.00	9,155,352.00	-17.0%
4) Other Local Revenue		8600-8799	1,520,748.00	9,764,204.00	11,284,952.00	1,133,368.00	8,637,179.00	9,770,547.00	-13.4%
5) TOTAL, REVENUES			73,076,954.00	24,088,483.00	97,165,437.00	66,664,155.00	20,631,785.00	87,295,940.00	-10.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		35,290,349.00	30,166,359.00	65,456,708.00	33,113,613.00	24,576,652.00	57,690,265.00	-11.9%
2) Instruction - Related Services	2000-2999		6,679,878.00	4,028,097.00	10,707,975.00	6,409,532.00	3,890,545.00	10,300,077.00	-3.8%
3) Pupil Services	3000-3999		6,393,249.00	3,749,001.00	10,142,250.00	6,186,461.00	3,296,101.00	9,482,562.00	-6.5%
4) Ancillary Services	4000-4999		376,060.00	459,127.00	835,187.00	403,858.00	24,500.00	428,358.00	-48.7%
5) Community Services	5000-5999		55,093.00	300,348.00	355,441.00	55,093.00	236,225.00	291,318.00	-18.0%
6) Enterprise	6000-6999		0.00	133,850.00	133,850.00	0.00	210,438.00	210,438.00	57.2%
7) General Administration	7000-7999		3,829,325.00	1,028,704.00	4,858,029.00	4,075,726.00	860,019.00	4,935,745.00	1.6%
8) Plant Services	8000-8999		6,015,696.00	5,947,456.00	11,963,152.00	6,060,354.00	3,214,971.00	9,275,325.00	-22.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	80,000.00	80,000.00	0.00	80,000.00	80,000.00	0.0%
10) TOTAL, EXPENDITURES			58,639,650.00	45,892,942.00	104,532,592.00	56,304,637.00	36,389,451.00	92,694,088.00	-11.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			14,437,304.00	(21,804,459.00)	(7,367,155.00)	10,359,518.00	(15,757,666.00)	(5,398,148.00)	-26.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	275,000.00	0.00	275,000.00	83.3%
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	(15,350,761.00)	15,350,761.00	0.00	(15,587,666.00)	15,587,666.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,500,761.00)	15,350,761.00	(150,000.00)	(15,862,666.00)	15,587,666.00	(275,000.00)	83.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,063,457.00)	(6,453,698.00)	(7,517,155.00)	(5,503,148.00)	(170,000.00)	(5,673,148.00)	-24.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,946,191.00	6,623,697.00	17,569,888.00	9,882,734.00	169,999.00	10,052,733.00	-42.8%
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)			10,946,191.00	6,623,697.00	17,569,888.00	9,882,734.00	169,999.00	10,052,733.00	-42.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,946,191.00	6,623,697.00	17,569,888.00	9,882,734.00	169,999.00	10,052,733.00	-42.8%
2) Ending Balance, June 30 (E + F1e)			9,882,734.00	169,999.00	10,052,733.00	4,379,586.00	(1.00)	4,379,585.00	-56.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	27,200.00	0.00	27,200.00	27,200.00	0.00	27,200.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	170,000.00	170,000.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)			2,959,582.00	0.00	2,959,582.00	1,563,313.00	0.00	1,563,313.00	-47.2%
2% Reserve for Economic Uncertainty	0000	9780				(83,769.00)		(83,769.00)	
South County Consortium (SOCC) Rese	0000	9780				897,150.00		897,150.00	
Local Site Donation Carryover	0000	9780				0.00			
2% Reserve for Economic Uncertainty	1100	9780				577,567.00		577,567.00	
2% Reserve for Economic Uncertainty	1400	9780				172,365.00		172,365.00	
2% Reserve for Economic Uncertainties	0000	9780	2,093,652.00		2,093,652.00				
South County Consortium Reserves	0000	9780	865,930.00		865,930.00				
Local Site Carryover	0000	9780	0.00						
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,140,478.00	0.00	3,140,478.00	2,789,073.00	0.00	2,789,073.00	-11.2%
Unassigned/Unappropriated Amount			3,755,474.00	(1.00)	3,755,473.00	0.00	(1.00)	(1.00)	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
9010	Other Restricted Local	170,000.00	0.00
Total, Restricted Balance		<u>170,000.00</u>	<u>0.00</u>

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	139,649.00	80,000.00	-42.7%
3) Other State Revenue		8300-8599	1,775,150.00	1,381,086.00	-22.2%
4) Other Local Revenue		8600-8799	364,532.00	333,582.00	-8.5%
5) TOTAL, REVENUES			2,279,331.00	1,794,668.00	-21.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	897,223.00	852,800.00	-5.0%
2) Classified Salaries		2000-2999	380,975.00	468,050.00	22.9%
3) Employee Benefits		3000-3999	556,088.00	584,475.00	5.1%
4) Books and Supplies		4000-4999	191,282.00	160,282.00	-16.2%
5) Services and Other Operating Expenditures		5000-5999	124,337.00	79,244.00	-36.3%
6) Capital Outlay		6000-6999	6,450.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	84,595.00	69,101.00	-18.3%
9) TOTAL, EXPENDITURES			2,240,950.00	2,213,952.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,381.00	(419,284.00)	-1192.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,381.00	(419,284.00)	-1192.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,101,050.00	2,139,431.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,101,050.00	2,139,431.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,101,050.00	2,139,431.00	1.8%
2) Ending Balance, June 30 (E + F1e)			2,139,431.00	1,720,147.00	-19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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			843,692.00	651,714.00	-22.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,294,739.00	1,068,433.00	-17.5%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,035,253.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,036,253.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	568.11		
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			568.11		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,035,685.74		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	139,649.00	80,000.00	-42.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>139,649.00</b>	<b>80,000.00</b>	<b>-42.7%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	286,000.00	0.00	-100.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,373,300.00	1,208,300.00	-12.0%
All Other State Revenue	All Other	8590	115,850.00	172,786.00	49.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,775,150.00</b>	<b>1,381,086.00</b>	<b>-22.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,000.00	30,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	103,582.00	88,582.00	-14.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	235,950.00	215,000.00	-8.9%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>364,532.00</b>	<b>333,582.00</b>	<b>-8.5%</b>
<b>TOTAL, REVENUES</b>			<b>2,279,331.00</b>	<b>1,794,668.00</b>	<b>-21.3%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	583,088.00	534,000.00	-8.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	302,635.00	307,300.00	1.5%
Other Certificated Salaries		1900	11,500.00	11,500.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>897,223.00</b>	<b>852,800.00</b>	<b>-5.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	36,367.00	43,000.00	18.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	105,100.00	107,700.00	2.5%
Other Classified Salaries		2900	239,508.00	317,350.00	32.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>380,975.00</b>	<b>468,050.00</b>	<b>22.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	206,753.00	229,192.00	10.9%
PERS		3201-3202	100,316.00	102,910.00	2.6%
OASDI/Medicare/Alternative		3301-3302	46,829.00	50,326.00	7.5%
Health and Welfare Benefits		3401-3402	169,609.00	164,311.00	-3.1%
Unemployment Insurance		3501-3502	590.00	663.00	12.4%
Workers' Compensation		3601-3602	28,385.00	33,113.00	16.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,606.00	3,960.00	9.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>556,088.00</b>	<b>584,475.00</b>	<b>5.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	19,281.00	27,600.00	43.1%
Books and Other Reference Materials		4200	1,995.00	1,740.00	-12.8%
Materials and Supplies		4300	136,553.00	108,642.00	-20.4%
Noncapitalized Equipment		4400	33,453.00	22,300.00	-33.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>191,282.00</b>	<b>160,282.00</b>	<b>-16.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,275.00	12,625.00	-11.6%
Dues and Memberships		5300	1,872.00	2,000.00	6.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,826.00	1,900.00	4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,467.00	18,100.00	-38.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,651.00	1,900.00	-28.3%
Professional/Consulting Services and Operating Expenditures		5800	64,736.00	33,209.00	-48.7%
Communications		5900	9,510.00	9,510.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>124,337.00</b>	<b>79,244.00</b>	<b>-36.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	6,450.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,450.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	84,595.00	69,101.00	-18.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			84,595.00	69,101.00	-18.3%
<b>TOTAL, EXPENDITURES</b>			2,240,950.00	2,213,952.00	-1.2%

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

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	139,649.00	80,000.00	-42.7%
3) Other State Revenue		8300-8599	1,775,150.00	1,381,086.00	-22.2%
4) Other Local Revenue		8600-8799	364,532.00	333,582.00	-8.5%
5) TOTAL, REVENUES			2,279,331.00	1,794,668.00	-21.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,166,745.00	1,091,759.00	-6.4%
2) Instruction - Related Services	2000-2999		744,153.00	746,545.00	0.3%
3) Pupil Services	3000-3999		162,234.00	225,108.00	38.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		84,595.00	69,101.00	-18.3%
8) Plant Services	8000-8999		83,223.00	81,439.00	-2.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,240,950.00	2,213,952.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			38,381.00	(419,284.00)	-1192.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,381.00	(419,284.00)	-1192.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,101,050.00	2,139,431.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,101,050.00	2,139,431.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,101,050.00	2,139,431.00	1.8%
2) Ending Balance, June 30 (E + F1e)			2,139,431.00	1,720,147.00	-19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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			843,692.00	651,714.00	-22.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,294,739.00	1,068,433.00	-17.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
6371	CalWORKs for ROCP or Adult Education	30,927.00	0.00
6391	Adult Education Program	508,680.00	347,629.00
9010	Other Restricted Local	304,085.00	304,085.00
<b>Total, Restricted Balance</b>		<b>843,692.00</b>	<b>651,714.00</b>

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	950,000.00	950,000.00	0.0%
3) Other State Revenue		8300-8599	135,767.00	109,000.00	-19.7%
4) Other Local Revenue		8600-8799	910,500.00	649,000.00	-28.7%
5) TOTAL, REVENUES			1,996,267.00	1,708,000.00	-14.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	846,166.00	804,000.00	-5.0%
3) Employee Benefits		3000-3999	465,127.00	482,930.00	3.8%
4) Books and Supplies		4000-4999	768,267.00	571,695.00	-25.6%
5) Services and Other Operating Expenditures		5000-5999	60,621.00	42,297.00	-30.2%
6) Capital Outlay		6000-6999	8,719.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	103,470.00	76,515.00	-26.1%
9) TOTAL, EXPENDITURES			2,252,370.00	1,977,437.00	-12.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(256,103.00)	(269,437.00)	5.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	275,000.00	83.3%
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			150,000.00	275,000.00	83.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(106,103.00)	5,563.00	-105.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	219,631.00	113,528.00	-48.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			219,631.00	113,528.00	-48.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			219,631.00	113,528.00	-48.3%
2) Ending Balance, June 30 (E + F1e)					
			113,528.00	119,091.00	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	19,254.14	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	94,273.86	119,091.00	26.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	289,730.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(258,808.46)		
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	19,254.14		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			50,176.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	37,253.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	160,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			197,253.46		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(147,076.82)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	950,000.00	950,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>950,000.00</b>	<b>950,000.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	91,767.00	65,000.00	-29.2%
All Other State Revenue		8590	44,000.00	44,000.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>135,767.00</b>	<b>109,000.00</b>	<b>-19.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	850,000.00	600,000.00	-29.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	6,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	37,500.00	38,000.00	1.3%
Other Local Revenue					
All Other Local Revenue		8699	15,000.00	5,000.00	-66.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>910,500.00</b>	<b>649,000.00</b>	<b>-28.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,996,267.00</b>	<b>1,708,000.00</b>	<b>-14.4%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	677,054.00	669,000.00	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	120,540.00	110,000.00	-8.7%
Clerical, Technical and Office Salaries		2400	48,572.00	25,000.00	-48.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			846,166.00	804,000.00	-5.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	178,418.00	187,371.00	5.0%
OASDI/Medicare/Alternative		3301-3302	55,619.00	61,510.00	10.6%
Health and Welfare Benefits		3401-3402	211,809.00	216,001.00	2.0%
Unemployment Insurance		3501-3502	417.00	407.00	-2.4%
Workers' Compensation		3601-3602	18,264.00	17,041.00	-6.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	600.00	600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			465,127.00	482,930.00	3.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	72,388.00	59,200.00	-18.2%
Noncapitalized Equipment		4400	29,074.00	2,495.00	-91.4%
Food		4700	666,805.00	510,000.00	-23.5%
TOTAL, BOOKS AND SUPPLIES			768,267.00	571,695.00	-25.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,100.00	1,100.00	-47.6%
Dues and Memberships		5300	1,000.00	500.00	-50.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	4,000.00	-20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,700.00	9,000.00	-29.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,450.00	11,750.00	-18.7%
Professional/Consulting Services and Operating Expenditures		5800	23,171.00	13,747.00	-40.7%
Communications		5900	2,200.00	2,200.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>60,621.00</b>	<b>42,297.00</b>	<b>-30.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	8,719.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,719.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	103,470.00	76,515.00	-26.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>103,470.00</b>	<b>76,515.00</b>	<b>-26.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,252,370.00</b>	<b>1,977,437.00</b>	<b>-12.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	150,000.00	275,000.00	83.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			150,000.00	275,000.00	83.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			150,000.00	275,000.00	83.3%

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	950,000.00	950,000.00	0.0%
3) Other State Revenue		8300-8599	135,767.00	109,000.00	-19.7%
4) Other Local Revenue		8600-8799	910,500.00	649,000.00	-28.7%
5) TOTAL, REVENUES			1,996,267.00	1,708,000.00	-14.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,141,700.00	1,894,722.00	-11.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		103,470.00	76,515.00	-26.1%
8) Plant Services	8000-8999		7,200.00	6,200.00	-13.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,252,370.00	1,977,437.00	-12.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(256,103.00)	(269,437.00)	5.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	275,000.00	83.3%
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			150,000.00	275,000.00	83.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(106,103.00)	5,563.00	-105.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	219,631.00	113,528.00	-48.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			219,631.00	113,528.00	-48.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,631.00	113,528.00	-48.3%
2) Ending Balance, June 30 (E + F1e)			113,528.00	119,091.00	4.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	19,254.14	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	94,273.86	119,091.00	26.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	94,273.86	119,091.00
Total, Restricted Balance		94,273.86	119,091.00

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	500.00	-54.5%
5) TOTAL, REVENUES			1,100.00	500.00	-54.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,339.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,339.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(17,239.00)	500.00	-102.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,239.00)	500.00	-102.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,537.00	5,298.00	-76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,537.00	5,298.00	-76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,537.00	5,298.00	-76.5%
2) Ending Balance, June 30 (E + F1e)			5,298.00	5,798.00	9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	5,298.00	5,798.00	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,524.97		
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			4,524.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,524.97		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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%
Interest		8660	1,100.00	500.00	-54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,100.00</b>	<b>500.00</b>	<b>-54.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,100.00</b>	<b>500.00</b>	<b>-54.5%</b>

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,339.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,339.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>18,339.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	500.00	-54.5%
5) TOTAL, REVENUES			1,100.00	500.00	-54.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		18,339.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,339.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(17,239.00)	500.00	-102.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(17,239.00)	500.00	-102.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,537.00	5,298.00	-76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,537.00	5,298.00	-76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,537.00	5,298.00	-76.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,298.00	5,798.00	9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	900.00	2,000.00	122.2%
4) Other Local Revenue		8600-8799	450,000.00	350,000.00	-22.2%
5) TOTAL, REVENUES			450,900.00	352,000.00	-21.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	151,777.00	124,000.00	-18.3%
3) Employee Benefits		3000-3999	65,905.00	59,771.00	-9.3%
4) Books and Supplies		4000-4999	1,293,028.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	11,000.00	9,000.00	-18.2%
6) Capital Outlay		6000-6999	7,409,395.00	3,564,500.00	-51.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,931,105.00	3,757,271.00	-57.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,480,205.00)	(3,405,271.00)	-59.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,480,205.00)	(3,405,271.00)	-59.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,041,421.00	11,561,216.00	-42.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,041,421.00	11,561,216.00	-42.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,041,421.00	11,561,216.00	-42.3%
2) Ending Balance, June 30 (E + F1e)			11,561,216.00	8,155,945.00	-29.5%
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			11,561,216.00	8,155,945.00	-29.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,695,091.63		
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			17,695,091.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	252.35		
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			252.35		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,694,839.28		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	900.00	2,000.00	122.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>900.00</b>	<b>2,000.00</b>	<b>122.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	450,000.00	350,000.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>450,000.00</b>	<b>350,000.00</b>	<b>-22.2%</b>
<b>TOTAL, REVENUES</b>			<b>450,900.00</b>	<b>352,000.00</b>	<b>-21.9%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	151,777.00	124,000.00	-18.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>151,777.00</b>	<b>124,000.00</b>	<b>-18.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,510.00	28,125.00	-10.7%
OASDI/Medicare/Alternative		3301-3302	11,528.00	9,530.00	-17.3%
Health and Welfare Benefits		3401-3402	18,760.00	18,810.00	0.3%
Unemployment Insurance		3501-3502	76.00	63.00	-17.1%
Workers' Compensation		3601-3602	3,431.00	2,641.00	-23.0%
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	600.00	602.00	0.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>65,905.00</b>	<b>59,771.00</b>	<b>-9.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,293,028.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,293,028.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	11,000.00	9,000.00	-18.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,000.00</b>	<b>9,000.00</b>	<b>-18.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	354,840.00	197,500.00	-44.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,054,555.00	3,367,000.00	-52.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,409,395.00</b>	<b>3,564,500.00</b>	<b>-51.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,931,105.00</b>	<b>3,757,271.00</b>	<b>-57.9%</b>

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	900.00	2,000.00	122.2%
4) Other Local Revenue		8600-8799	450,000.00	350,000.00	-22.2%
5) TOTAL, REVENUES			450,900.00	352,000.00	-21.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,931,105.00	3,757,271.00	-57.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,931,105.00	3,757,271.00	-57.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,480,205.00)	(3,405,271.00)	-59.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,480,205.00)	(3,405,271.00)	-59.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,041,421.00	11,561,216.00	-42.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,041,421.00	11,561,216.00	-42.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,041,421.00	11,561,216.00	-42.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	11,561,216.00	8,155,945.00	-29.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	11,561,216.00	8,155,945.00
Total, Restricted Balance		<u>11,561,216.00</u>	<u>8,155,945.00</u>

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	490,000.00	482,000.00	-1.6%
5) TOTAL, REVENUES			490,000.00	482,000.00	-1.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	117,296.00	88,971.00	-24.1%
6) Capital Outlay		6000-6999	462,800.00	395,000.00	-14.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			580,096.00	483,971.00	-16.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(90,096.00)	(1,971.00)	-97.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(90,096.00)	(1,971.00)	-97.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,754,781.00	1,664,685.00	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,781.00	1,664,685.00	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,781.00	1,664,685.00	-5.1%
2) Ending Balance, June 30 (E + F1e)			1,664,685.00	1,662,714.00	-0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			450.00	1,854.00	312.0%
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	1,664,235.00	1,660,860.00	-0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,915,732.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,915,732.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,915,732.74		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	40,000.00	32,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	450,000.00	450,000.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>490,000.00</b>	<b>482,000.00</b>	<b>-1.6%</b>
<b>TOTAL, REVENUES</b>			<b>490,000.00</b>	<b>482,000.00</b>	<b>-1.6%</b>

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,450.00	85,596.00	-14.8%
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	16,846.00	3,375.00	-80.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>117,296.00</b>	<b>88,971.00</b>	<b>-24.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	462,800.00	395,000.00	-14.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>462,800.00</b>	<b>395,000.00</b>	<b>-14.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>580,096.00</b>	<b>483,971.00</b>	<b>-16.6%</b>

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

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Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	490,000.00	482,000.00	-1.6%
5) TOTAL, REVENUES			490,000.00	482,000.00	-1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		580,096.00	483,971.00	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			580,096.00	483,971.00	-16.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(90,096.00)	(1,971.00)	-97.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(90,096.00)	(1,971.00)	-97.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,754,781.00	1,664,685.00	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,781.00	1,664,685.00	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,781.00	1,664,685.00	-5.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	450.00	1,854.00	312.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,664,235.00	1,660,860.00	-0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	450.00	1,854.00
Total, Restricted Balance		450.00	1,854.00

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,462,808.00	1,278,608.00	-12.6%
5) TOTAL, REVENUES			1,462,808.00	1,278,608.00	-12.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	201,123.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	126,886.00	43,500.00	-65.7%
6) Capital Outlay		6000-6999	1,647,930.00	1,284,500.00	-22.1%
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			1,975,939.00	1,328,000.00	-32.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(513,131.00)	(49,392.00)	-90.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(513,131.00)	(49,392.00)	-90.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,325,423.00	1,812,292.00	-22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,325,423.00	1,812,292.00	-22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,325,423.00	1,812,292.00	-22.1%
2) Ending Balance, June 30 (E + F1e)			1,812,292.00	1,762,900.00	-2.7%
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		9740	1,461,867.00	1,621,367.00	10.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	350,425.00	141,533.00	-59.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,323,417.00		
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			1,323,417.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,323,417.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,200,000.00	1,200,000.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	54,608.00	54,608.00	0.0%
Interest		8660	24,000.00	24,000.00	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	184,200.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,462,808.00	1,278,608.00	-12.6%
<b>TOTAL, REVENUES</b>			1,462,808.00	1,278,608.00	-12.6%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,958.00	0.00	-100.0%
Noncapitalized Equipment		4400	192,165.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>201,123.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	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	126,886.00	43,500.00	-65.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>126,886.00</b>	<b>43,500.00</b>	<b>-65.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	679,140.00	583,000.00	-14.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	911,950.00	701,500.00	-23.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	56,840.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,647,930.00</b>	<b>1,284,500.00</b>	<b>-22.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,975,939.00</b>	<b>1,328,000.00</b>	<b>-32.8%</b>

July 1 Budget

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,462,808.00	1,278,608.00	-12.6%
5) TOTAL, REVENUES			1,462,808.00	1,278,608.00	-12.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,975,939.00	1,328,000.00	-32.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,975,939.00	1,328,000.00	-32.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(513,131.00)	(49,392.00)	-90.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(513,131.00)	(49,392.00)	-90.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,325,423.00	1,812,292.00	-22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,325,423.00	1,812,292.00	-22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,325,423.00	1,812,292.00	-22.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	350,425.00	141,533.00	-59.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	1,461,867.00	1,621,367.00
Total, Restricted Balance		1,461,867.00	1,621,367.00

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	11,679,142.30	11,679,142.30	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			11,679,142.30	11,679,142.30	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			11,679,142.30	11,679,142.30	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	11,679,142.30	11,679,142.30	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,679,142.30	11,679,142.30	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,679,142.30	11,679,142.30	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,679,142.30	11,679,142.30	0.0%
2) Ending Balance, June 30 (E + F1e)			11,679,142.30	11,679,142.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,679,142.30	11,679,142.30	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,471.00	10,471.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,471.00	10,471.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,471.00	10,471.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,471.00	10,471.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,471.00	10,471.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,193.50		
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	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,614.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			10,614.65		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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



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

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,471.00	10,471.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,471.00	10,471.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,471.00	10,471.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,471.00	10,471.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,471.00	10,471.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	106,000.00	278.6%
5) TOTAL, REVENUES			28,000.00	106,000.00	278.6%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	50,000.00	65,000.00	30.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			50,000.00	65,000.00	30.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(22,000.00)	41,000.00	-286.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(22,000.00)	41,000.00	-286.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	409,348.00	387,348.00	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			409,348.00	387,348.00	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			409,348.00	387,348.00	-5.4%
2) Ending Net Position, June 30 (E + F1e)			387,348.00	428,348.00	10.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	387,348.00	428,348.00	10.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	465,229.02		
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			465,229.02		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			465,229.02		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	6,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	25,000.00	100,000.00	300.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>28,000.00</b>	<b>106,000.00</b>	<b>278.6%</b>
<b>TOTAL, REVENUES</b>			<b>28,000.00</b>	<b>106,000.00</b>	<b>278.6%</b>

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	65,000.00	30.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>50,000.00</b>	<b>65,000.00</b>	<b>30.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>50,000.00</b>	<b>65,000.00</b>	<b>30.0%</b>

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	106,000.00	278.6%
5) TOTAL, REVENUES			28,000.00	106,000.00	278.6%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		50,000.00	65,000.00	30.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			50,000.00	65,000.00	30.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(22,000.00)	41,000.00	-286.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(22,000.00)	41,000.00	-286.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	409,348.00	387,348.00	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			409,348.00	387,348.00	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			409,348.00	387,348.00	-5.4%
2) Ending Net Position, June 30 (E + F1e)			387,348.00	428,348.00	10.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	387,348.00	428,348.00	10.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



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

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Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	100.00	-95.0%
5) TOTAL, REVENUES			2,000.00	100.00	-95.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000.00	100.00	-95.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,000.00	100.00	-95.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	116,270.00	118,270.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,270.00	118,270.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			116,270.00	118,270.00	1.7%
2) Ending Net Position, June 30 (E + F1e)			118,270.00	118,370.00	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	118,270.00	118,370.00	0.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	19,043.95		
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	97,262.26		
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			116,307.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			116,307.76		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	100.00	-95.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,000.00	100.00	-95.0%
<b>TOTAL, REVENUES</b>			2,000.00	100.00	-95.0%

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



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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	100.00	-95.0%
5) TOTAL, REVENUES			2,000.00	100.00	-95.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,000.00	100.00	-95.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,000.00	100.00	-95.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	116,270.00	118,270.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,270.00	118,270.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			116,270.00	118,270.00	1.7%
2) Ending Net Position, June 30 (E + F1e)			118,270.00	118,370.00	0.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	118,270.00	118,370.00	0.1%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,144.59	6,145.00	6,162.25	6,171.08	6,171.08	6,171.08
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	6,144.59	6,145.00	6,162.25	6,171.08	6,171.08	6,171.08
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.96	0.96	0.96	0.96	0.96	0.96
b. Special Education-Special Day Class	29.10	29.10	29.10	13.02	13.02	13.02
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	30.06	30.06	30.06	13.98	13.98	13.98
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	6,174.65	6,175.06	6,192.31	6,185.06	6,185.06	6,185.06
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	993.28	993.28	993.28	951.14	951.14	951.14
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	993.28	993.28	993.28	951.14	951.14	951.14
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	993.28	993.28	993.28	951.14	951.14	951.14

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	4,266,886.00	0.00	4,266,886.00			4,266,886.00
Work in Progress	906,324.00	203,203.00	1,109,527.00	1,850,000.00	950,000.00	2,009,527.00
Total capital assets not being depreciated	5,173,210.00	203,203.00	5,376,413.00	1,850,000.00	950,000.00	6,276,413.00
Capital assets being depreciated:						
Land Improvements	34,469,509.00	1,015,005.00	35,484,514.00	102,000.00	0.00	35,586,514.00
Buildings	147,988,102.00	(28,980.00)	147,959,122.00	1,750,000.00	0.00	149,709,122.00
Equipment	7,350,099.00	15.00	7,350,114.00	264,000.00	0.00	7,614,114.00
Total capital assets being depreciated	189,807,710.00	986,040.00	190,793,750.00	2,116,000.00	0.00	192,909,750.00
Accumulated Depreciation for:						
Land Improvements	(13,674,625.00)	(1,961,938.00)	(15,636,563.00)		3,600,000.00	(19,236,563.00)
Buildings	(80,151,628.00)	(62,266.00)	(80,213,894.00)		4,500,000.00	(84,713,894.00)
Equipment	(6,565,686.00)	(33,431.00)	(6,599,117.00)		175,000.00	(6,774,117.00)
Total accumulated depreciation	(100,391,939.00)	(2,057,635.00)	(102,449,574.00)	0.00	8,275,000.00	(110,724,574.00)
Total capital assets being depreciated, net	89,415,771.00	(1,071,595.00)	88,344,176.00	2,116,000.00	8,275,000.00	82,185,176.00
Governmental activity capital assets, net	94,588,981.00	(868,392.00)	93,720,589.00	3,966,000.00	9,225,000.00	88,461,589.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	56,833.00		56,833.00			56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(54,412.00)	(1,000.00)	(55,412.00)			(55,412.00)
Total accumulated depreciation	(54,412.00)	(1,000.00)	(55,412.00)	0.00	0.00	(55,412.00)
Total capital assets being depreciated, net	2,421.00	(1,000.00)	1,421.00	0.00	0.00	1,421.00
Business-type activity capital assets, net	2,421.00	(1,000.00)	1,421.00	0.00	0.00	1,421.00

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July 1 Budget  
2019-20 Estimated Actuals  
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	79,062,783.18	(2,805,927.18)	76,256,856.00	0.00	8,330,000.00	67,926,856.00	8,536,267.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	80,562,673.00	4,117,431.00	84,680,104.00	4,000,000.00	0.00	88,680,104.00	0.00
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	446,019.00	(48,982.00)	397,037.00	30,000.00	0.00	427,037.00	50,000.00
Governmental activities long-term liabilities	160,071,475.18	1,262,521.82	161,333,997.00	4,030,000.00	8,330,000.00	157,033,997.00	8,586,267.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	64,042,975.00	0.16%	64,145,000.00	-0.02%	64,130,000.00
2. Federal Revenues	8100-8299	15,000.00	0.00%	15,000.00	0.00%	15,000.00
3. Other State Revenues	8300-8599	1,472,812.00	0.49%	1,480,000.00	0.34%	1,485,000.00
4. Other Local Revenues	8600-8799	1,133,368.00	1.03%	1,145,000.00	0.00%	1,145,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(15,587,666.00)	1.52%	(15,825,000.00)	1.01%	(15,985,000.00)
6. Total (Sum lines A1 thru A5c)		51,076,489.00	-0.23%	50,960,000.00	-0.33%	50,790,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,393,714.00		25,168,714.00
b. Step & Column Adjustment				275,000.00		276,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,500,000.00)		(1,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,393,714.00	-11.36%	25,168,714.00	-2.88%	24,444,714.00
2. Classified Salaries						
a. Base Salaries				8,049,294.00		6,624,294.00
b. Step & Column Adjustment				75,000.00		75,600.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,500,000.00)		(500,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,049,294.00	-17.70%	6,624,294.00	-6.41%	6,199,894.00
3. Employee Benefits	3000-3999	14,663,202.00	-5.41%	13,870,000.00	5.91%	14,690,000.00
4. Books and Supplies	4000-4999	1,319,616.00	-3.99%	1,267,000.00	1.42%	1,285,000.00
5. Services and Other Operating Expenditures	5000-5999	4,648,196.00	0.04%	4,650,000.00	1.61%	4,725,000.00
6. Capital Outlay	6000-6999	42,000.00	-40.48%	25,000.00	0.00%	25,000.00
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	(811,385.00)	0.08%	(812,000.00)	0.37%	(815,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	275,000.00	-45.45%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		56,579,637.00	-9.96%	50,943,008.00	-0.47%	50,704,608.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(5,503,148.00)		16,992.00		85,392.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,882,734.00		4,379,586.00		4,396,578.00
2. Ending Fund Balance (Sum lines C and D1)		4,379,586.00		4,396,578.00		4,481,970.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
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	1,563,313.00		1,745,000.00		1,771,758.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,789,073.00		2,624,077.00		2,624,275.00
2. Unassigned/Unappropriated	9790	0.00		301.00		58,737.00
f. Total Components of Ending Fund Balance		4,379,586.00		4,396,578.00		4,481,970.00
(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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,789,073.00		2,624,077.00		2,624,275.00
c. Unassigned/Unappropriated	9790	0.00		301.00		58,737.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		2,789,073.00		2,624,378.00		2,683,012.00

**F. ASSUMPTIONS**  
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see detailed assumptions attached.



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	841,229.00	0.00%	841,229.00	0.00%	841,229.00
2. Federal Revenues	8100-8299	3,470,837.00	0.41%	3,485,000.00	0.29%	3,495,000.00
3. Other State Revenues	8300-8599	7,682,540.00	0.55%	7,725,000.00	0.32%	7,750,000.00
4. Other Local Revenues	8600-8799	8,637,179.00	0.44%	8,675,000.00	0.29%	8,700,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,587,666.00	1.36%	15,800,000.00	1.17%	15,985,000.00
6. Total (Sum lines A1 thru A5c)		36,219,451.00	0.85%	36,526,229.00	0.67%	36,771,229.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,886,416.00		9,933,916.00
b. Step & Column Adjustment				47,500.00		48,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,886,416.00	0.48%	9,933,916.00	0.48%	9,981,916.00
2. Classified Salaries						
a. Base Salaries				5,982,594.00		6,015,594.00
b. Step & Column Adjustment				33,000.00		33,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,982,594.00	0.55%	6,015,594.00	0.56%	6,049,094.00
3. Employee Benefits	3000-3999	13,233,319.00	0.16%	13,255,000.00	0.64%	13,340,000.00
4. Books and Supplies	4000-4999	2,320,409.00	0.23%	2,325,719.00	1.05%	2,350,219.00
5. Services and Other Operating Expenditures	5000-5999	4,220,944.00	0.69%	4,250,000.00	1.18%	4,300,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	80,000.00	0.00%	80,000.00	0.00%	80,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	665,769.00	0.03%	666,000.00	0.60%	670,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,389,451.00	0.38%	36,526,229.00	0.67%	36,771,229.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(170,000.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		169,999.00		(1.00)		(1.00)
2. Ending Fund Balance (Sum lines C and D1)		(1.00)		(1.00)		(1.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.00)		(1.00)		(1.00)
f. Total Components of Ending Fund Balance		(1.00)		(1.00)		(1.00)
(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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see detailed assumptions attached.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	64,884,204.00	0.16%	64,986,229.00	-0.02%	64,971,229.00
2. Federal Revenues	8100-8299	3,485,837.00	0.41%	3,500,000.00	0.29%	3,510,000.00
3. Other State Revenues	8300-8599	9,155,352.00	0.54%	9,205,000.00	0.33%	9,235,000.00
4. Other Local Revenues	8600-8799	9,770,547.00	0.51%	9,820,000.00	0.25%	9,845,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(25,000.00)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		87,295,940.00	0.22%	87,486,229.00	0.09%	87,561,229.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,280,130.00		35,102,630.00
b. Step & Column Adjustment				322,500.00		324,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,500,000.00)		(1,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,280,130.00	-8.30%	35,102,630.00	-1.93%	34,426,630.00
2. Classified Salaries						
a. Base Salaries				14,031,888.00		12,639,888.00
b. Step & Column Adjustment				108,000.00		109,100.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,500,000.00)		(500,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,031,888.00	-9.92%	12,639,888.00	-3.09%	12,248,988.00
3. Employee Benefits	3000-3999	27,896,521.00	-2.77%	27,125,000.00	3.34%	28,030,000.00
4. Books and Supplies	4000-4999	3,640,025.00	-1.30%	3,592,719.00	1.18%	3,635,219.00
5. Services and Other Operating Expenditures	5000-5999	8,869,140.00	0.35%	8,900,000.00	1.40%	9,025,000.00
6. Capital Outlay	6000-6999	42,000.00	-40.48%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	80,000.00	0.00%	80,000.00	0.00%	80,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(145,616.00)	0.26%	(146,000.00)	-0.68%	(145,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	275,000.00	-45.45%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		92,969,088.00	-5.92%	87,469,237.00	0.01%	87,475,837.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(5,673,148.00)		16,992.00		85,392.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,052,733.00		4,379,585.00		4,396,577.00
2. Ending Fund Balance (Sum lines C and D1)		4,379,585.00		4,396,577.00		4,481,969.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,200.00		27,200.00		27,200.00
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	1,563,313.00		1,745,000.00		1,771,758.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,789,073.00		2,624,077.00		2,624,275.00
2. Unassigned/Unappropriated	9790	(1.00)		300.00		58,736.00
f. Total Components of Ending Fund Balance		4,379,585.00		4,396,577.00		4,481,969.00
<b>(Line D3f must agree with line D2)</b>						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,789,073.00		2,624,077.00		2,624,275.00
c. Unassigned/Unappropriated	9790	0.00		301.00		58,737.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		(1.00)		(1.00)
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)		2,789,072.00		2,624,377.00		2,683,011.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.07%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,122.22		7,122.00		7,122.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		92,969,088.00		87,469,237.00		87,475,837.00
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)		92,969,088.00		87,469,237.00		87,475,837.00
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)		2,789,072.64		2,624,077.11		2,624,275.11
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)		2,789,072.64		2,624,077.11		2,624,275.11
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		YES		YES

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
<b>A. BEGINNING CASH</b>			15,200,000.00	13,892,000.00	8,837,000.00	5,772,000.00	7,000.00	224,000.00	15,274,000.00	13,574,000.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,100,000.00	1,100,000.00	3,500,000.00	0.00	4,200,000.00	3,500,000.00	2,100,000.00	1,800,000.00
Property Taxes	8020-8079		0.00	75,000.00	0.00	0.00	0.00	19,600,000.00	1,700,000.00	325,000.00
Miscellaneous Funds	8080-8099		(115,000.00)	(115,000.00)	(115,000.00)	(115,000.00)	(115,000.00)	(115,000.00)	(115,000.00)	300,000.00
Federal Revenue	8100-8299		22,000.00	0.00	0.00	500,000.00	42,000.00	15,000.00	300,000.00	0.00
Other State Revenue	8300-8599		0.00	500,000.00	0.00	350,000.00	350,000.00	200,000.00	475,000.00	0.00
Other Local Revenue	8600-8799		185,000.00	275,000.00	600,000.00	450,000.00	800,000.00	2,000,000.00	1,100,000.00	500,000.00
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
<b>TOTAL RECEIPTS</b>			1,192,000.00	1,835,000.00	3,985,000.00	1,185,000.00	5,277,000.00	25,200,000.00	5,560,000.00	2,925,000.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		650,000.00	3,300,000.00	3,300,000.00	3,300,000.00	3,300,000.00	3,500,000.00	3,300,000.00	3,300,000.00
Classified Salaries	2000-2999		600,000.00	1,150,000.00	1,150,000.00	1,150,000.00	1,150,000.00	1,300,000.00	1,150,000.00	1,150,000.00
Employee Benefits	3000-3999		550,000.00	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00	2,050,000.00	1,800,000.00	1,800,000.00
Books and Supplies	4000-4999		200,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Services	5000-5999		500,000.00	340,000.00	500,000.00	400,000.00	500,000.00	900,000.00	700,000.00	1,200,000.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	10,000.00	0.00	10,000.00	0.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629							100,000.00		
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			2,500,000.00	6,890,000.00	7,050,000.00	6,950,000.00	7,060,000.00	8,150,000.00	7,260,000.00	7,750,000.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	55,300.00								
Accounts Receivable	9200-9299	3,970,000.00								
Due From Other Funds	9310	500,000.00								
Stores	9320	32,831.00								
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		4,558,131.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,000,000.00								
Due To Other Funds	9610	2,500,000.00					(2,000,000.00)	2,000,000.00		
Current Loans	9640	0.00								
Unearned Revenues	9650	0.00								
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		4,500,000.00	0.00	0.00	0.00	0.00	(2,000,000.00)	2,000,000.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>		58,131.00	0.00	0.00	0.00	0.00	2,000,000.00	(2,000,000.00)	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(1,308,000.00)	(5,055,000.00)	(3,065,000.00)	(5,765,000.00)	217,000.00	15,050,000.00	(1,700,000.00)	(4,825,000.00)
<b>F. ENDING CASH (A + E)</b>			13,892,000.00	8,837,000.00	5,772,000.00	7,000.00	224,000.00	15,274,000.00	13,574,000.00	8,749,000.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		8,749,000.00	7,487,000.00	16,172,000.00	13,247,000.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,600,000.00	0.00	0.00	0.00	4,122,863.00		27,022,863.00	27,022,863.00
Property Taxes	8020-8079	200,000.00	13,500,000.00	2,900,000.00	250,000.00			38,550,000.00	38,550,000.00
Miscellaneous Funds	8080-8099	(200,000.00)	(115,000.00)	(115,000.00)	246,341.00			(688,659.00)	(688,659.00)
Federal Revenue	8100-8299	0.00	275,000.00	400,000.00	1,500,000.00	431,837.00		3,485,837.00	3,485,837.00
Other State Revenue	8300-8599	0.00	775,000.00	0.00	5,000,000.00	1,505,352.00		9,155,352.00	9,155,352.00
Other Local Revenue	8600-8799	500,000.00	1,400,000.00	1,050,000.00	700,000.00	210,547.00		9,770,547.00	9,770,547.00
Interfund Transfers In	8910-8929	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
<b>TOTAL RECEIPTS</b>		6,100,000.00	15,835,000.00	4,235,000.00	7,696,341.00	6,270,599.00	0.00	87,295,940.00	87,295,940.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	3,300,000.00	3,300,000.00	3,300,000.00	4,200,000.00	230,130.00		38,280,130.00	38,280,130.00
Classified Salaries	2000-2999	1,150,000.00	1,150,000.00	1,150,000.00	1,600,000.00	181,888.00		14,031,888.00	14,031,888.00
Employee Benefits	3000-3999	1,800,000.00	1,800,000.00	1,800,000.00	8,900,000.00	196,521.00		27,896,521.00	27,896,521.00
Books and Supplies	4000-4999	300,000.00	300,000.00	300,000.00	300,000.00	140,025.00		3,640,025.00	3,640,025.00
Services	5000-5999	800,000.00	600,000.00	600,000.00	600,000.00	1,229,140.00		8,869,140.00	8,869,140.00
Capital Outlay	6000-6599	12,000.00	0.00	10,000.00	0.00	0.00		42,000.00	42,000.00
Other Outgo	7000-7499				(65,616.00)			(65,616.00)	(65,616.00)
Interfund Transfers Out	7600-7629				175,000.00			275,000.00	275,000.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		7,362,000.00	7,150,000.00	7,160,000.00	15,709,384.00	1,977,704.00	0.00	92,969,088.00	92,969,088.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490					0.00		0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,262,000.00)	8,685,000.00	(2,925,000.00)	(8,013,043.00)	4,292,895.00	0.00	(5,673,148.00)	(5,673,148.00)
<b>F. ENDING CASH (A + E)</b>		7,487,000.00	16,172,000.00	13,247,000.00	5,233,957.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								9,526,852.00	

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	39,072,507.00	301	0.00	303	39,072,507.00	305	955,474.00		307	38,117,033.00	309
2000 - Classified Salaries	13,725,372.00	311	28,000.00	313	13,697,372.00	315	977,488.00		317	12,719,884.00	319
3000 - Employee Benefits	27,654,543.00	321	19,467.00	323	27,635,076.00	325	878,433.00		327	26,756,643.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,179,347.00	331	492,650.00	333	10,686,697.00	335	1,378,449.00		337	9,308,248.00	339
5000 - Services . . . & 7300 - Indirect Costs	12,634,429.00	341	47,985.00	343	12,586,444.00	345	4,589,794.00		347	7,996,650.00	349
TOTAL					103,678,096.00	365			TOTAL	94,898,458.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			52,674,151.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			0.00
14. TOTAL SALARIES AND BENEFITS. . . . .			52,674,151.00
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. . . . .			55.51%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	55.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.51%
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). . . . .	94,898,458.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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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	38,280,130.00	301	0.00	303	38,280,130.00	305	990,647.00		307	37,289,483.00	309
2000 - Classified Salaries	14,031,888.00	311	28,000.00	313	14,003,888.00	315	991,049.00		317	13,012,839.00	319
3000 - Employee Benefits	27,896,521.00	321	19,467.00	323	27,877,054.00	325	966,761.00		327	26,910,293.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,682,025.00	331	440,970.00	333	3,241,055.00	335	644,750.00		337	2,596,305.00	339
5000 - Services... & 7300 - Indirect Costs	8,723,524.00	341	44,500.00	343	8,679,024.00	345	3,808,030.00		347	4,870,994.00	349
TOTAL					92,081,151.00	365			TOTAL	84,679,914.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			52,336,504.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			0.00
14. TOTAL SALARIES AND BENEFITS			52,336,504.00
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			61.81%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.81%
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)	84,679,914.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	104,682,592.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,149,533.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	355,441.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	294,344.00
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	150,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	505,435.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,305,220.00
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	256,103.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				99,483,942.00

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		7,168.34
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,878.24
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	86,012,561.51	12,000.21
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)	86,012,561.51	12,000.21
B. Required effort (Line A.2 times 90%)	77,411,305.36	10,800.19
C. Current year expenditures (Line I.E and Line II.B)	99,483,942.00	13,878.24
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%

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

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**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) 2,754,701.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 77,681,301.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.55%

**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. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,140,946.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	718,611.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	415,070.97
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)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,274,627.97
9. Carry-Forward Adjustment (Part IV, Line F)	(436,922.68)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,837,705.29

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	64,374,448.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,707,975.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	9,064,477.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	835,187.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	355,441.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	116,550.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	931,655.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	192,882.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	56,000.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	11,277,069.03
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)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,149,905.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,473,376.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	101,534,965.03

**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) 4.21%

**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/lic](http://www.cde.ca.gov/fg/ac/lic))  
(Line A10 divided by Line B19) 3.78%



**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,274,627.97</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>365,197.60</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5%) times Part III, Line B19); zero if positive	<u>(436,922.68)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(436,922.68)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>3.78%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-218,461.34) is applied to the current year calculation and the remainder (\$-218,461.34) is deferred to one or more future years:	<u>3.99%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-145,640.89) is applied to the current year calculation and the remainder (\$-291,281.79) is deferred to one or more future years:	<u>4.07%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(436,922.68)</u>

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Approved indirect cost rate: 5.00%  
 Highest rate used in any program: 5.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	635,535.00	31,776.00	5.00%
01	3182	664,712.00	33,247.00	5.00%
01	3310	1,550,942.00	77,547.00	5.00%
01	3315	85,125.00	4,256.00	5.00%
01	3550	45,590.00	2,279.00	5.00%
01	4035	180,088.00	9,004.00	5.00%
01	4127	62,324.00	3,116.00	5.00%
01	4201	15,181.00	759.00	5.00%
01	4203	146,275.00	2,925.00	2.00%
01	6010	50,000.00	2,500.00	5.00%
01	6387	282,071.00	14,104.00	5.00%
01	6500	16,855,534.00	480,701.00	2.85%
01	6512	817,439.00	21,568.00	2.64%
01	6520	129,443.00	6,472.00	5.00%
01	7311	41,384.00	2,069.00	5.00%
01	7388	119,416.00	5,972.00	5.00%
01	7510	428,146.00	21,407.00	5.00%
01	9010	9,506,862.00	11,090.00	0.12%
11	6391	1,283,289.00	63,833.00	4.97%
11	9010	273,416.00	7,143.00	2.61%
13	5310	1,997,985.00	99,899.00	5.00%
13	5320	71,429.00	3,571.00	5.00%

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July 1 Budget  
2019-20 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	733,644.00		429,508.00	1,163,152.00
2. State Lottery Revenue	8560	1,243,797.00		528,242.00	1,772,039.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,977,441.00	0.00	957,750.00	2,935,191.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	793,531.00			793,531.00
2. Classified Salaries	2000-2999	30,418.00			30,418.00
3. Employee Benefits	3000-3999	262,418.00			262,418.00
4. Books and Supplies	4000-4999	109,965.00		957,750.00	1,067,715.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	17,115.00			17,115.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	68,250.00			68,250.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		1,281,697.00	0.00	957,750.00	2,239,447.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	695,744.00	0.00	0.00	695,744.00
<b>D. COMMENTS:</b>					

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.

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(17,101.00)	0.00	(188,065.00)				
Other Sources/Uses Detail					0.00	150,000.00		
Fund Reconciliation							526,638.10	366,638.10
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	2,651.00	0.00	84,595.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	14,450.00	0.00	103,470.00	0.00				
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation							0.00	160,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>17,101.00</b>	<b>(17,101.00)</b>	<b>188,065.00</b>	<b>(188,065.00)</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>526,638.10</b>	<b>526,638.10</b>



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(13,650.00)	0.00	(145,616.00)				
Other Sources/Uses Detail					0.00	275,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,900.00	0.00	69,101.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,750.00	0.00	76,515.00	0.00				
Other Sources/Uses Detail					275,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget  
2020-21 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>13,650.00</b>	<b>(13,650.00)</b>	<b>145,616.00</b>	<b>(145,616.00)</b>	<b>275,000.00</b>	<b>275,000.00</b>		

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	6,256	6,189		
Charter School	957	940		
<b>Total ADA</b>	<b>7,213</b>	<b>7,129</b>	<b>1.2%</b>	<b>Not Met</b>
Second Prior Year (2018-19)				
District Regular	6,114	6,209		
Charter School	937	945		
<b>Total ADA</b>	<b>7,051</b>	<b>7,154</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	6,238	6,162		
Charter School	1,002	993		
<b>Total ADA</b>	<b>7,240</b>	<b>7,155</b>	<b>1.2%</b>	<b>Not Met</b>
Budget Year (2020-21)				
District Regular	6,171			
Charter School	951			
<b>Total ADA</b>	<b>7,122</b>			

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

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

Variance in Prior years is due in part to the impact of Fires and "smoke"days as well as TK students enrolled outside of the apportionment window.

1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

Variance in Prior years is due in part to the impact of Fires and "smoke"days as well as TK students enrolled outside of the apportionment window.

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	7,593	7,728		
Charter School				
<b>Total Enrollment</b>	<b>7,593</b>	<b>7,728</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	7,480	7,821		
Charter School				
<b>Total Enrollment</b>	<b>7,480</b>	<b>7,821</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	6,491	6,411		
Charter School	1,058	1,054		
<b>Total Enrollment</b>	<b>7,549</b>	<b>7,465</b>	<b>1.1%</b>	<b>Not Met</b>
Budget Year (2020-21)				
District Regular	6,439			
Charter School	999			
<b>Total Enrollment</b>	<b>7,438</b>			

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

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Variance due to fluctuations in Special Education/SOCC enrollment data.

- 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	6,114	7,728	
Charter School	940	0	
<b>Total ADA/Enrollment</b>	<b>7,054</b>	<b>7,728</b>	<b>91.3%</b>
Second Prior Year (2018-19)			
District Regular	6,209	7,821	
Charter School	945		
<b>Total ADA/Enrollment</b>	<b>7,154</b>	<b>7,821</b>	<b>91.5%</b>
First Prior Year (2019-20)			
District Regular	6,145	6,411	
Charter School	993	1,054	
<b>Total ADA/Enrollment</b>	<b>7,138</b>	<b>7,465</b>	<b>95.6%</b>
		Historical Average Ratio:	92.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.3%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	6,171	6,439		
Charter School	951	999		
<b>Total ADA/Enrollment</b>	<b>7,122</b>	<b>7,438</b>	<b>95.8%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	6,187	6,439		
Charter School	951	999		
<b>Total ADA/Enrollment</b>	<b>7,138</b>	<b>7,438</b>	<b>96.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	6,187	6,439		
Charter School	951	999		
<b>Total ADA/Enrollment</b>	<b>7,138</b>	<b>7,438</b>	<b>96.0%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

ADA Projections for 2020-21 include PY ADA creating a variance. Future ADA projections eliminate impacts of TK enrollment with students outside of the apportionment window.

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	7,185.59	7,136.20	7,138.00	7,138.00
b. Prior Year ADA (Funded)		7,185.59	7,136.20	7,138.00
c. Difference (Step 1a minus Step 1b)		(49.39)	1.80	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.69%	0.03%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		-0.69%	0.03%	0.00%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-1.69% to .31%</b>	<b>-.97% to 1.03%</b>	<b>-1.00% to 1.00%</b>

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

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	39,342,630.00	38,550,000.00	39,000,000.00	39,700,000.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	71,391,544.00	65,530,863.00	65,675,000.00	65,692,000.00
District's Projected Change in LCFF Revenue:		-8.21%	0.22%	0.03%
<b>LCFF Revenue Standard:</b>		<b>-1.69% to .31%</b>	<b>-.97% to 1.03%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		<b>Not Met</b>	<b>Not Met</b>	<b>Not Met</b>

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

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

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

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

The variances in the LCFF are due to the significant reductions to the Bsae LCFF from the State in 2020-21 and ongoing without COLA in subsequent two years.

**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)	48,040,445.56	53,784,271.45	89.3%
Second Prior Year (2018-19)	49,920,205.63	55,688,094.91	89.6%
First Prior Year (2019-20)	52,326,914.00	58,639,650.00	89.2%
Historical Average Ratio:			89.4%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.4% to 92.4%	86.4% to 92.4%	86.4% to 92.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	51,106,210.00	56,304,637.00	90.8%	Met
1st Subsequent Year (2021-22)	45,663,008.00	50,793,008.00	89.9%	Met
2nd Subsequent Year (2022-23)	45,334,608.00	50,554,608.00	89.7%	Met

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

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

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

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



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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.69%	0.03%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.69% to 9.31%</b>	<b>-9.97% to 10.03%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.69% to 4.31%	-4.97% to 5.03%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	4,066,077.00		
Budget Year (2020-21)	3,485,837.00	-14.27%	Yes
1st Subsequent Year (2021-22)	3,500,000.00	0.41%	No
2nd Subsequent Year (2022-23)	3,510,000.00	0.29%	No

**Explanation:**  
(required if Yes)

The variance in year 1 is due to one-time PY Carryover and Deferred Revenue budgeted in 2019-20.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	11,030,511.00		
Budget Year (2020-21)	9,155,352.00	-17.00%	Yes
1st Subsequent Year (2021-22)	9,205,000.00	0.54%	No
2nd Subsequent Year (2022-23)	9,235,000.00	0.33%	No

**Explanation:**  
(required if Yes)

The variance in year 1 is due to one-time PY Carryover and Deferred Revenue budgeted in 2019-20.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	11,284,952.00		
Budget Year (2020-21)	9,770,547.00	-13.42%	Yes
1st Subsequent Year (2021-22)	9,820,000.00	0.51%	No
2nd Subsequent Year (2022-23)	9,845,000.00	0.25%	No

**Explanation:**  
(required if Yes)

The variance in year 1 is due to one-time PY Carryover and Deferred Revenue budgeted in 2019-20.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	11,054,097.00		
Budget Year (2020-21)	3,640,025.00	-67.07%	Yes
1st Subsequent Year (2021-22)	3,592,719.00	-1.30%	No
2nd Subsequent Year (2022-23)	3,635,219.00	1.18%	No

**Explanation:**  
(required if Yes)

The variance in year 1 is one-time expenditures budgeted in Materials and Supplies related to due to one-time PY Carryover and Deferred Revenue budgeted in 2019-20.

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

First Prior Year (2019-20)	12,822,494.00		
Budget Year (2020-21)	8,869,140.00	-30.83%	Yes
1st Subsequent Year (2021-22)	8,900,000.00	0.35%	No
2nd Subsequent Year (2022-23)	9,025,000.00	1.40%	No

**Explanation:**  
(required if Yes)

The variance in year 1 is one-time expenditures budgeted in Other Operating Expenditures related to due to one-time PY Carryover and Deferred Revenue budgeted in 2019-20.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	26,381,540.00		
Budget Year (2020-21)	22,411,736.00	-15.05%	Not Met
1st Subsequent Year (2021-22)	22,525,000.00	0.51%	Met
2nd Subsequent Year (2022-23)	22,590,000.00	0.29%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	23,876,591.00		
Budget Year (2020-21)	12,509,165.00	-47.61%	Not Met
1st Subsequent Year (2021-22)	12,492,719.00	-0.13%	Met
2nd Subsequent Year (2022-23)	12,660,219.00	1.34%	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)

The variance in year 1 is due to one-time PY Carryover and Deferred Revenue budgeted in 2019-20.

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

The variance in year 1 is due to one-time PY Carryover and Deferred Revenue budgeted in 2019-20.

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

The variance in year 1 is due to one-time PY Carryover and Deferred Revenue budgeted in 2019-20.

- 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)

The variance in year 1 is one-time expenditures budgeted in Materials and Supplies related to due to one-time PY Carryover and Deferred Revenue budgeted in 2019-20.

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

The variance in year 1 is one-time expenditures budgeted in Other Operating Expenditures related to due to one-time PY Carryover and Deferred Revenue budgeted in 2019-20.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	92,969,088.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	92,969,088.00	2,789,072.64	2,906,000.00	Met

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

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

- 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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,508,111.00	2,695,297.00	3,140,478.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,044,398.94	4,528,395.49	3,755,474.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each resources 2000-9999)	0.00	0.00	(1.00)
e. Available Reserves (Lines 1a through 1d)	6,552,509.94	7,223,692.49	6,895,951.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	83,603,689.35	89,843,248.58	104,682,592.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	83,603,689.35	89,843,248.58	104,682,592.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	7.8%	8.0%	6.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.6%</b>	<b>2.7%</b>	<b>2.2%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(95,814.92)	53,881,959.45	0.2%	Met
Second Prior Year (2018-19)	511,364.52	55,785,691.91	N/A	Met
First Prior Year (2019-20)	(1,063,457.00)	58,789,650.00	1.8%	Met
Budget Year (2020-21) (Information only)	(5,503,148.00)	56,579,637.00		

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

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	9,493,684.00	10,530,638.89	N/A	Met
Second Prior Year (2018-19)	9,490,960.00	10,434,823.97	N/A	Met
First Prior Year (2019-20)	9,610,444.00	10,946,191.00	N/A	Met
Budget Year (2020-21) (Information only)	9,882,734.00			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,122	7,122	7,122
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. 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)	92,969,088.00	87,469,237.00	87,475,837.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	92,969,088.00	87,469,237.00	87,475,837.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,789,072.64	2,624,077.11	2,624,275.11
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,789,072.64</b>	<b>2,624,077.11</b>	<b>2,624,275.11</b>

**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)	2,789,073.00	2,624,077.00	2,624,275.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	301.00	58,737.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(1.00)	(1.00)	(1.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,789,072.00	2,624,377.00	2,683,011.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.07%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,789,072.64</b>	<b>2,624,077.11</b>	<b>2,624,275.11</b>
Status:	Not Met	Met	Met

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

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

- 1a. STANDARD 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)

Variance in 2020-21 is due to Rounding.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(15,350,761.00)			
Budget Year (2020-21)	(15,587,666.00)	236,905.00	1.5%	Met
1st Subsequent Year (2021-22)	(15,825,000.00)	237,334.00	1.5%	Met
2nd Subsequent Year (2022-23)	(15,985,000.00)	160,000.00	1.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	150,000.00			
Budget Year (2020-21)	275,000.00	125,000.00	83.3%	Not Met
1st Subsequent Year (2021-22)	150,000.00	(125,000.00)	-45.5%	Not Met
2nd Subsequent Year (2022-23)	150,000.00	0.00	0.0%	Met

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

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

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

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

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

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

1b. 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)

Variance due to impact of COVID 19 on Cafeteria Fund.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

- Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	FUND 51	74XX	76,256,856
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	FUND 01, 13, 11	2XXX	446,919

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
<b>TOTAL:</b>				76,703,775

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	0	0	0	0
Certificates of Participation	0	0	0	0
General Obligation Bonds	10,800,188	8,909,944	9,360,100	4,457,281
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	50,000	50,000	50,000	50,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
<b>Total Annual Payments:</b>	10,850,188	8,959,944	9,410,100	4,507,281
<b>Has total annual payment increased over prior year (2019-20)?</b>		No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

No
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2. For the district's OPEB:  
a. Are they lifetime benefits?

No
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b. Do benefits continue past age 65?

No
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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:

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

Pay-as-you-go
---------------

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

Self-Insurance Fund	Governmental Fund
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4. OPEB Liabilities

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

	0.00

5. OPEB Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	16,420.00	16,420.00	16,420.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

**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:

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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	430.9	420.1	389.0	382.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No
----

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

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

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

--

**Negotiations Settled**

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

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date: 

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End Date: 

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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)?

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**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")

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

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**Negotiations Not Settled**

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

386,000
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7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
6,650,000	6,300,000	6,120,000
CAPS	CAPS	CAPS
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

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

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
0	386,000	386,000
0.0%	0.0%	0.0%

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

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

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

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**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	303.5	295.5	267.0	257.0

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement		
% change in salary schedule from prior year or		

**Multiyear Agreement**

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

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

Negotiations Not Settled

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

141,000

7. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	0	0	0

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2. Total cost of H&W benefits	3,170,000	3,025,000	2,950,000
3. Percent of H&W cost paid by employer	CAPS	CAPS	CAPS
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

No		
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If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	141,000	141,000	141,000
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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.):

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	54.8	56.7	52.7	51.7

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

75,500

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
Total cost of H&W benefits	770,000	730,000	720,000
Percent of H&W cost paid by employer	CAPS	CAPS	CAPS
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**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	No	No
Cost of step and column adjustments	25,000	25,000	25,000
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	44,000	44,000	44,000
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:  
(optional)

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

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July 1 Budget  
2020-21 Budget  
Technical Review Checks

Petaluma City Elementary/Joint Union High  
County

Sonoma

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

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

### IMPORT CHECKS

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met

or where the status is Not Met or Yes. PASSED

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

Petaluma City Elementary/Joint Union High  
County

Sonoma

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PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

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

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

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

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

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

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	9500	-1,008,208.69

Explanation:Due to timing of payroll vs. health benefit payments. Will be resolved during closing.

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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

### SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

### EXPORT CHECKS

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

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

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

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

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

Checks Completed.