



# 2020-2021 Proposed Budget

June 24, 2020

Tahoe Truckee Unified School District  
11603 Donner Pass Road  
Truckee, CA 96161



# Executive Summary

## Introduction

The California education code requires all school districts to adopt a budget for the 2020 - 2021 school year by July 1, 2020. This budget is to be used as the spending plan for the school year. However, the budget is a living document and will change as conditions in the State vary or as unanticipated needs arise within the local community.

The 2019 - 2020 school year was thrown in complete disarray due to the COVID-19 pandemic. As expected, the detrimental economic impacts of the virus will carry forward into the 2020 -2021 school year with strong budgetary and operational implications for K-12 education. The Governor's State Budget proposal for 2020 - 2021 was released on May14, 2020 with drastic changes from what was proposed in January. The May Revise attempts to mitigate an estimated \$54 billion State deficit through cash deferrals and large reductions to K-12 education and other services. These reductions include an across the board 10% reduction to the Local Control Funding Formula and even larger reductions to categorical programs. However, the State Budget proposal does include some relief for school districts as well. Even with large cuts to base funding, the proposal still prioritizes Special Education and provides an increase to special education funding. The budget also proposes substantial discounts to the STRS and PERs employer contribution rates over the next two years along with the distribution of some one-time Federal funds received under the CARES Act. The budget is built on the assumption that the State will not receive any additional Federal funding to support California during this crisis. In the event that additional Federal funding is provided, some of the proposed reductions may be "triggered off" or go away.

At the time of this writing, the Legislature has reviewed the Governor's budget and approved an alternative budget under the assumption that the State will receive additional Federal funding relief. The Legislature's proposal includes no reductions to education, funds a Cost of Living Allowance (COLA), maintains the proposed increase to Special Education funding, maintains the discounts for STRS and PERS contributions, and provides for a more equitable distribution of CARES Act funding. The Governor still has not agreed to these changes and has the authority to veto the Legislature's budget proposal. Therefore the 2020 - 2021 Proposed Budget for Tahoe Truckee Unified School District (TTUSD) is based on the assumption included in the Governor's May Revise. The following highlights what is likely to be included in the final Budget and its potential impacts on the District:

- 1) **LCFF Funding.** TTUSD continues to be a Basic Aid (or community funded) school district in 2020 - 2021. This means our property tax revenue exceeds the minimum base funding level established by the State. Our Property Taxes exceed our LCFF calculation by approximately \$19,407,561. However, the proposed 10% reduction is applied to all LCFF sources which includes TTUSD's minimum state aid. TTUSD receives approximately \$1.9 Million in State aid; this equates to a reduction of \$190,000. The reduction to the LCFF will also decrease the revenues for the Sierra Expeditionary Learning School (SELS). TTUSD is required to pay the majority of SELS' LCFF revenue through in-lieu tax payments; so this reduction will actually decrease our financial obligation to SELS.

- 2) **Categorical Program Cuts.** The Governor proposal includes much larger reductions to existing categorical programs. TTUSD receives funding for some of the listed programs. The estimated reductions will impact the following programs and has been included in the budget:
- a. **Career Technical Education and Incentive Grant (CTEIG):** It is estimated that our CTEIG funding will be reduced by approximately \$90,000 in 2020 -2021 and future years.
  - b. **After School Education and Safety (ASES):** TTUSD contracts with the Boys and Girls Club to provide this program at Kings Beach. The State is reducing this program by \$100 million which equates to a \$30,000 reduction to TTUSD.
  - c. **Adult Education Block Grant:** The District estimates a cut of 13% for Adult Education programs. However, TTUSD should be able to absorb this reduction without general fund support.
- 3) **CalSTRS and CalPERS Discount.** The Governors May Revise proposes a reduction in the CalSTRS employer contribution rates from the statutory rate of 18.41% to 16.15% in 2020 – 2021 and from 18.2% to 16.02% in 2021 -2022. The Legislature seems to be in agreement that a reduction to the employer contribution for CalSTRS is needed. The proposal also includes a reduction of the CalPERS employer contribution rate from 22.67% to 20.7% in 2020–21 and from 25% to 22.84% in 2021–22. This would provide an estimated savings of approximately \$800,000 in 2020 -2021 from what was projected previously.
- 4) **Special Education.** The Governor’s budget proposal included an increase in base rates for Special Education to \$645 per pupil. This increases our Special Education Funding by approximately \$240,000.
- 5) **\$1.65 Billion CARES Act funding (Elementary and Secondary Schools Emergency Relief or ESSER Funds).** The State has received additional funding in the amount of \$1.65 Billion through the CARES Act specifically for K-12 Education. This was distributed to States based on Title I allocations. States are required to distribute 90% of these funds to school districts based on their Title I allocations to assist with financial impacts of the pandemic. Preliminary estimates for our District show we should receive \$197,000 of this funding.
- 6) **Learning Loss Mitigation.** The May Revision proposes a one-time investment of \$4.4 billion (\$4 billion federal Coronavirus Relief Fund and \$355 million federal Governor’s Emergency Education Relief Fund) to LEAs to address learning loss related to COVID-19 school closures. The Governor is proposing that \$1.5 billion of this funding be distributed to all districts based on the number of students with disabilities. The remaining funding will be allocated only to LCFF concentration grant districts (i.e., districts in which unduplicated student populations exceed 55%). Unduplicated students are those that are categorized as low income, English Learners, Foster Youth, or Homeless. Although all districts have students that fall into these categories, only some districts would exceed the 55% threshold. This allocation methodology has been a point

of contention with the Legislature who feels that this funding should be equitably distributed to all districts not just a small portion of districts. They have included a much more equitable approach to distributing these Federal funds in their budget proposal. Due to the uncertainty in the allocation of these funds, TTUSD has not included this funding in the 2020 – 2021 Budget.

## **Budget Development**

The development of this budget is consistent with the vision, beliefs, goals, and priorities of the Board of Education of the Tahoe Truckee Unified School District. All financial and budgetary decisions were made with consideration of the Board's Belief No. 1: Students are the focus of all decisions.

## **Major Budget Assumptions**

The following is a list of major assumptions used to develop the 2020 - 2021 budget:

### **1. Revenue**

- a. Property Tax increases of 3.92% in 2020 - 2021.
- b. Mandated Block grant of \$154,173.
- c. ESSER Funding of \$197,000.
- d. Decrease to "State Aid" funding (i.e., former categorical programs) of \$190,633 ongoing.
- e. Education Protection Account Funding of \$743,218.
- f. Measure AA revenue of \$5.65 Million.
- g. Washoe County Tuition of \$700,000 (10% reduction).
- h. Career Technical Education Incentive Grant (CTEIG) Funding of \$149,285.
- i. Forest Reserve funding in 2020 - 2021 of \$167,054.
- j. Transfer of \$200,000 to the Deferred Maintenance Fund.
- k. Contribution of \$250,000 for COP possible debt service.
- l. Contributions of \$222,457 to the Bus Replacement Fund and \$125,000 to Tech Replacement Reserve Fund.
- m. STRS On-behalf Contribution revenue of \$2,804,429.
- n. Contribution of \$16,000 the Musical Instrument Reserve Fund.
- o. Contribution of \$134,025 to Measure AA to sustain classroom programs.
- p. Contribution of \$2,150,000 for Routine Restricted Maintenance. This represents the required contribution of 3% of total general fund expenditures.
- q. In-lieu property tax transfer of \$1,563,429 to Sierra Expeditionary Learning School. This is a reduction of \$181,539 from 2019 – 2020.
- r. \$760,392 in one-time Strong Workforce Program (SWP) funding carryover.
- s. Ongoing reduction to Title I of \$40,226.
- t. \$40,000 in Medi-Cal Administrative Activities funding.
- u. Various reductions in local revenues such as facility use, bus passes, interest earnings, etc.
- v. No COLA adjustments for any programs.

- w. Local Special Education increases of roughly 15%.

## **2. Expenditures**

- a. Overall reductions of \$750,000.
- b. 1.8% step and column increase for Certificated staff and 2.0% step and column increase for Classified staff.
- c. STRS Employer contribution rates at 16.15% in 2020 - 2021.
- d. PERS Employer contribution rates at 20.7% in 2020 - 2021.
- e. Decrease in workers compensation rate from 2.51% to 1.95%.
- f. Intervention and Site Operational funding included.
- g. Education Protection Account funds used for teacher salaries in 2020 - 2021.
- h. \$120,000 out of state tuition payment.
- i. \$140,175 in COVID-19 related expenditures.
- j. \$323,933 in carryover from local grants and donations.
- k. Career Technical Education Incentive Grant expenditures of \$149,285.
- l. Bus purchase of \$200,000
- m. STRS On-behalf Contribution expenditures of \$2,804,429.
- n. Chromebook replacement of \$170,000.
- o. Increase to property and liability insurance of \$194,000
- p. \$439,401 in SWP expenditures.

## **What's New in This Year's Budget**

In addition to the items listed in the expenditure assumptions, the District has added the following positions/expenditures in 2020 - 2021 in order to enhance and support our schools and students:

- \$22,420 for a temporary Special Education 0.2 FTE increase for a Visually Impaired teacher due to increased caseloads.
- \$57,606 for a temporary 0.6 FTE RSP teacher due to leaves.
- \$38,756 for a temporary 0.5 FTE Speech and Language Pathologist.
- \$88,610 for additional 1.0 FTE teacher at Alder Creek Middle School due to growth.
- \$88,610 for 1.0 FTE Life Science Teacher at Truckee High School due to growth.
- \$12,962 for 0.2 FTE teacher at North Tahoe High.
- \$88,610 for additional 1.0 FTE SDC Pre-school SDC teacher due to growth.
- \$79,879 for additional 1.5 FTE Special Education Instructional Aides to support SDC Pre-school.

## **Financial Summary and Comparisons**

Enclosed you will find the 2020 - 2021 proposed budget for TTUSD. The attached budget report is in the Standardized Account Code System (SACS) financial reporting format. This executive summary includes financial data that summarizes and explains the SACS report. The following section provides descriptions of the major funding sources and expenditure categories for the General Fund and highlights the changes and assumptions built into the 2020 - 2021 Proposed Budget.

## Estimated Actuals

Throughout the budget cycle there are many revisions applied to the original adopted budget as new information becomes available, including the adoption of the State budget. The district is required to present formal revisions to the adopted budget at specific reporting periods during the year: The First Interim Report includes all budget revisions through October 31, 2019 and is presented in December. The Second Interim Report includes budget revisions as of January 31, 2020 and is reported in March. The Board has already reviewed and approved the First and Second Interim changes to the 2019 - 2020 budget. The last budget revision required by the District is Estimated Actuals which is included in the SACS report alongside the 2020 - 2021 Proposed Budget. Estimated Actuals are staff's best estimate on how we will end the 2019 - 2020 fiscal year. The estimated actuals are not only a way to gauge our ending fund balances, but they also help us determine appropriate budget amounts when building the proposed 2020 - 2021 budget. Since these are the final budget revisions for 2019 - 2020, they are a better indicator when comparing changes to the new budget. Therefore, all variances calculated in the tables and narrative below result from the comparisons between the 2019 - 2020 estimated actuals and the 2020 - 2021 Proposed Budget. However, we have also included the 2019 - 2020 original budget numbers as an additional reference when reviewing the proposed budget.

## Revenue

Overall, the 2020 - 2021 budget shows an increase in revenue of \$589,454 when compared to the 2019 - 2020 estimated actuals. Changes in revenues are included in the summaries below.

1. **Property Taxes/State Aid/EPA (LCFF Sources):** The majority of revenue in this category is property taxes. Property taxes consist of homeowner's exemptions, timber yield taxes, secured roll taxes, and unsecured roll taxes. This also includes State Aid from former categorical programs, Education Protection Account Funding and the in-lieu tax obligation paid to Sierra Expeditionary Learning School. Overall, this category increased \$1,757,842 or 3.3%. This is mostly as a result of increases in property tax revenues. The following provides more detail of the funding sources included in this category.
  - a. **Property Taxes:** This category is our main source of unrestricted general fund revenues. Increases in property taxes are dependent upon the performance of the local real estate market (i.e., sales of existing homes and commercial properties) and new residential and commercial construction projects in our area. It is estimated that the assessed values of properties within the District will increase by 3.92% in 2020 - 2021. This translates to an overall increase of 3.91% or \$1,975,640 in new property tax revenues for 2020 - 2021.
  - b. **Former Redevelopment Agency (RDA) revenues:** The district receives revenue from the RDA in the form of community funds and residual tax allocations. We are projecting an increase of \$60,100 in RDA revenues for 2020 - 2021.
  - c. **Education Protection Account (EPA):** EPA funding was authorized by the passage of Proposition 30 and later extended by Proposition 55. EPA funding was intended to backfill funding shortages for school district revenue limits and prevent future cuts to K-

12 schools. The language of Proposition 30 also provided that no school district would receive less than \$200 per student. This exclusively benefits Basic Aid school districts that do not receive LCFF funding. We anticipate \$743,218 in EPA funding for the 2020 - 2021 budget, an increase of \$1,658.

- d. **Transfers to Charter School:** We currently fund the general purpose entitlement grants for SELS through our property tax collections. This is called our in-lieu property tax obligation. SELS is funded according to the LCFF model. The per student LCFF funding amounts are updated by the State annually. When the State increases the LCFF funding, our in-lieu tax obligation increases, thereby reducing our overall property taxes. This year the Governor proposes a 10% reduction to LCFF funding. In 2020 - 2021 our in-lieu property tax transfer is estimated at \$1,563,429, a decrease of \$181,539 from 2019 - 2020.
  - e. **Transfers to Deferred Maintenance:** In order to ensure that there is adequate funding to perform long-term maintenance projects, the District makes annual transfers to the Deferred Maintenance Fund. This budget includes a \$200,000 contribution to this fund for the purposes of deferred maintenance projects.
  - f. **Transfers for COP Debt Service:** The budget includes an allocation of \$250,000 to supplement debt service payments on the COPs. If it is not needed it will revert back to the reserve.
  - g. **State Aid:** Historically, the District has received \$1,906,330 in Minimum State Aid from the State. The State Proposed budget includes a reduction to this funding of \$190,633.
2. **Federal Revenue:** This revenue category consists of funding for all Federal programs to include: Title I, Title II, Title III, and IDEA (Federal Special Education Grants). Federal funding has decreased by \$65,340 due to the following:
- a. Reduction of \$6,620 from the 2019 – 2020 Title I award.
  - b. Reduction of \$234,088 in MAA Funding. The District received an additional \$234,088 in funding in 2019 – 2020 for money owed from prior years.
  - c. Decrease of \$17,470 in Federal Special Education Funding.
  - d. Decrease in Medi-Cal funding of \$10,000.
  - e. Some of these decreases are offset by one-time ESSER funding in the amount of \$197,000.
3. **State Revenue:** This revenue source is composed of numerous categorical programs (Lottery revenues, mandate block grant, mental health programs, etc.). State revenue has decreased by \$520,654 for the 2020 - 2021 year. This decrease is attributed to:
- a. \$369,429 decrease in one-time discretionary funding for Special Education Early Learning Grants.
  - b. Increase of \$155,966 in STRS On-behalf Contribution revenues which are offset by the same amount in expenditures.
  - c. Increase of \$1,128 in Mandate Block Grant funding. The district has an option to receive mandated cost reimbursements through a block grant program or continue with a standard claims process through the State. Since reimbursements for mandated cost using the



standard process are unpredictable and infrequent, the district will elect to participate in the block grant in 2020 - 2021.

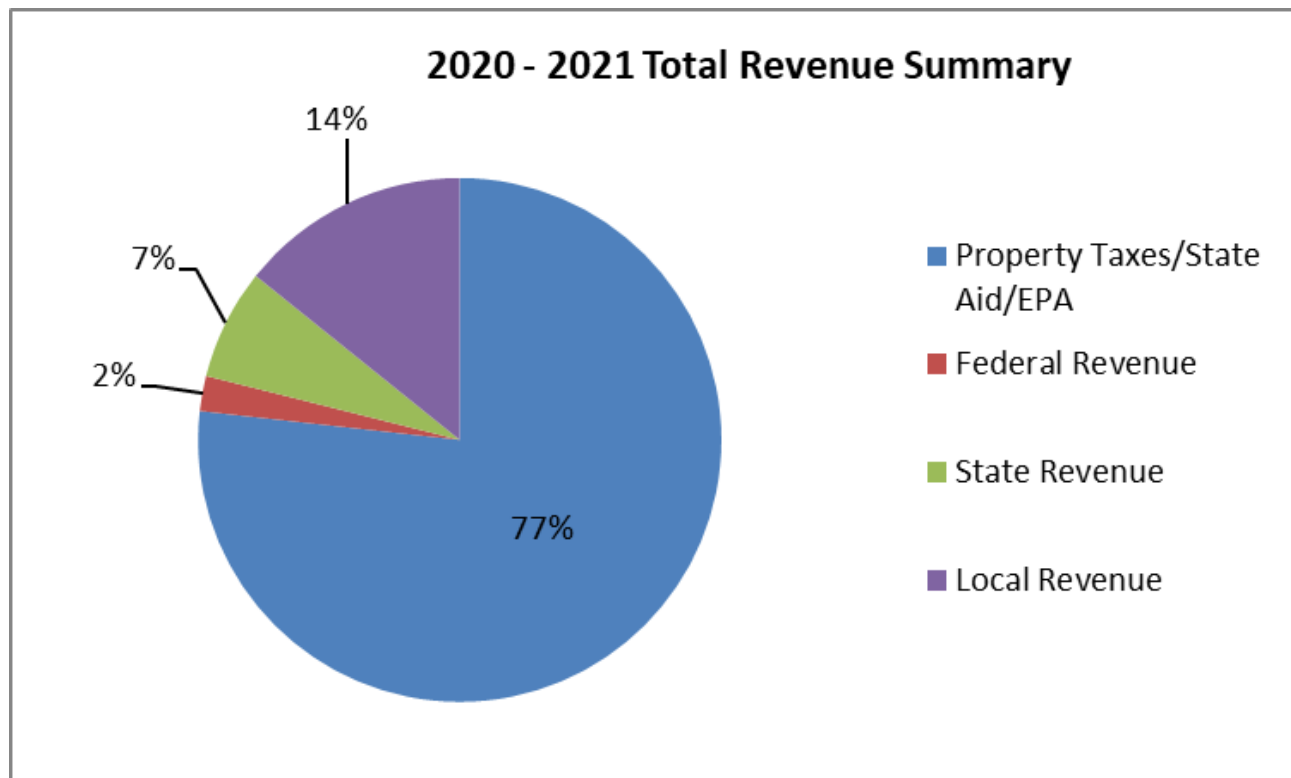
- d. Lottery funding is projected to be approximately \$795,397 for 2020 - 2021, an increase of \$32,186 from 2019 - 2020.
  - e. Decrease of \$30,000 for the After School Education and Safety Program (ASES).
  - f. Career Technical Education Incentive Grant (CTEIG): The District will see reductions of approximately \$90,000 from its 2020 – 2021 award. However, carryover of \$59,285 from the 2019 - 2020 year will offset this loss. This equates to a net loss of \$7,533 when compared to the prior year. These funds will be used to fund a portion of Career Technical Education (CTE) staffing.
  - g. Drought Response Outreach Program for Schools (DROPS): The DROPS grant is a program developed by the State Water Resources Control Board that provides financial assistance for school districts to perform projects that address storm water pollution and enhance water conservation. We performed these projects as part of our site work for the reconstruction projects at Truckee High School and Kings Beach Elementary School. We anticipate receiving approximately \$201,031 in DROPS funding in 2019 – 2020 and no DROPS funding in 2020 – 2021. This represents a decrease of \$201,031 from 2019 - 2020.
  - h. Decrease of \$42,707 in Strong Workforce Program grant funding.
  - i. Decrease of \$64,217 in State funding for one-time COVID Relief funding provided in 2019 - 2020.
4. **Local Revenue:** Major components of this revenue source include the Measure AA parcel tax, RDA pass-thru funding, facility use fees, interagency fees, local grants and special education funding. The local revenues have decreased by \$582,394 or 0.5% for the 2020 - 2021 fiscal year. However, the 2020 - 2021 budget does not include many of the grants and donations that were received from local organizations and community members during the 2019 - 2020 school year (e.g., Excellence in Education, PTO, etc). These grants and donations are not guaranteed and will be included in the budget as they are received. Major changes in local revenue include:
- a. Measure AA Parcel Tax: In 2018 voters approved a nine-year extension of the Measure A parcel tax (now Measure AA) along with an increase of the tax from \$135 to \$148 per parcel. The estimated revenues from Measure A are expected to be \$5.65 Million. This is an increase of \$10,000 over the prior year.
  - b. RDA Pass-through funds: In addition to the RDA funding noted in the Property Tax/State Aid/EPA sources section, the district also receives additional revenue from the RDA. This funding is restricted and can only be used for capital improvements. We anticipate an increase of \$18,000 due to property value growth.
  - c. Interagency Agreements: Most of this revenue is related to fees charged to SELS for providing services and facilities. There are no changes to the fee structure in 2020 - 2021.
  - d. Decrease of \$165,000 in bus replacement grants received in 2019 - 2020 from the Placer Air Pollution Control District.
  - e. Decrease of \$267,384 from 2019 - 2020 donations not included in 2020 - 2021.

- f. Decrease of \$171,918 in Excellence in Ed grants not included in 2020 - 2021.
- g. \$275,306 increase in local special education funding due to proposed increase.
- h. \$72,000 decrease in Washoe County tuition.
- i. \$21,509 increase in Placer County Wellness grants.
- j. \$7,300 decrease in facility use fees.
- k. \$30,000 decrease in one-time mental health grants for use during the pandemic.
- l. \$40,000 reduction in bus pass fees.
- m. \$20,000 decrease in Cowell Wellness grants.
- n. \$19,467 decrease in Second Step grants.
- o. \$115,000 reduction in Placer First Five grants. A portion of the 2020 – 2021 award was funded in 2019 – 2020. These carryover funds will offset this reduction.

The table and graph below summarize the anticipated revenue for 2020 - 2021.

**2020 - 2021 Proposed Budget  
Unrestricted and Restricted Revenues**

| <b>Revenue</b>               | <b>2019 - 2020<br/>Original Budget</b> | <b>2019 - 2020<br/>Est. Actuals</b> | <b>2020 - 2021<br/>Proposed<br/>Budget</b> | <b>Variance of<br/>Proposed Budget<br/>&amp; Est. Actuals</b> |
|------------------------------|--|-------------------------------------|--|---|
| Property Taxes/State Aid/EPA | \$ 53,025,866                          | \$ 53,106,951                       | \$ 54,864,793                              | \$ 1,757,842  |
| Federal Revenue              | \$ 1,405,281                           | \$ 1,618,761                        | \$ 1,553,421                               | \$ (65,340)   |
| State Revenue                | \$ 5,396,888                           | \$ 5,410,025                        | \$ 4,889,371                               | \$ (520,654)  |
| Local Revenue                | \$ 9,958,220                           | \$ 10,750,838                       | \$ 10,168,444                              | \$ (582,394)  |
| <b>Total Revenue</b>         | <b>\$ 69,786,255</b>                   | <b>\$ 70,886,575</b>                | <b>\$ 71,476,029</b>                       | <b>\$ 589,454</b>   |



## Expenditures

The district projects expenditures to be \$71,184,214 million in 2020 - 2021. The largest portion of the budget is allocated for personnel. Salaries and benefits account for 84.0% of the budget. The 2020 - 2021 budget shows an increase in expenditures of approximately \$45,747 from the 2019 - 2020 estimated actuals. This decrease is attributed to a variety of increases and decreases in different expenditure categories. The budget also includes planned reductions in excess of \$750,000. The following is breakdown of the different general fund expenditure categories along with assumptions used for the estimating expenditures.

1. **Certificated Salaries:** This category includes salaries and wages for all teachers, certificated specialists, site and certificated administrators, substitutes, and psychologists. The salaries for certificated staff will increase by \$425,555 in the 2020 - 2021 fiscal year. This increase is mainly attributed to added positions/staffing noted earlier in “What’s New in This Year’s Budget” section of the budget, as well as step and column adjustments. There are also some attrition savings realized in 2020 - 2021 from retirees which offset a portion of the new position costs. The increase includes:
  - a. \$295,518 in additional staffing as noted in “What’s New” (salary only).
  - b. Step and Column Increase of \$510,529 (estimate).
  - c. \$426,000 decrease for attrition savings due to retirements and planned reductions (estimated).
  - d. Decrease of \$118,744 in one-time payment to TTEA equivalent to one day.

- e. Remaining is certificated vacancies and substitute savings from 2019 – 2020 re-incorporated into budget.
2. **Classified Salaries:** These expenditures include all non-certificated district support staff to include district office personnel, bus drivers, maintenance and custodial staff, site support staff, instructional aids, classified management, and others. Classified salaries increased by \$291,909 in 2020 - 2021. Although there were some minor staffing changes within the classified ranks much of this increase is due to:
- a. \$226,658 estimate for step and column
  - b. Increase of \$44,249 for 1.5 FTE Special Education IA for SDC Pre-school.
  - c. Decrease of estimated \$160,000 for additional pay for essential staff during COVID-19 pandemic.
  - d. Decrease of \$38,345 for one day payout for CSEA in 2019 – 2020.
  - e. \$50,000 in additional COVID-19 staffing support.
  - f. Remaining amount is attributed to vacancy, overtime, and extra duty savings realized in 2019 - 2020 that have been added back into budget.
3. **Employee Benefits:** This expenditure area includes all payments relating to payroll taxes (social security, unemployment insurance, Medicare, etc.), retirement plans (i.e., CALPERS, STRS), and health and welfare benefits. The rates for payroll taxes are determined by the State and federal Government. The rates for CALPERS and STRS are determined each year by the individual retirement plans. The Governor’s Budget proposal includes a decrease in the STRS rate to 16.15%; a decrease of 0.95%. The CALPERS rate has been set at 20.7% an additional 0.97% over the 2019 - 2020 rate. The health and welfare benefit caps for all employees are: \$8,900 annually for employee only, \$10,300 annually for employee plus one, and \$14,100 annually for employees plus family. In 2020 - 2021, employee benefits have increased approximately \$481,244. The increase is due to the following:
- a. STRS decrease: The estimated savings for the STRS decrease is approximately \$270,000.
  - b. PERS increases: The estimated costs for the PERs rate increases is approximately \$100,000.
  - c. Increase of \$155,956 to recognize the State’s STRS on-behalf contributions.
  - d. Decrease in workers’ compensation rate amounting to \$200,000.
  - e. The remaining variance is a result of additional payroll liabilities and health and welfare benefits from the increases in certificated and classified salaries, added positions, and recapture of 2019 – 2020 vacancies.
4. **Books and Supplies:** The 2020 - 2021 budget for materials and supplies shows an overall increase of approximately \$364,222 when compared to 2019 - 2020 estimated actuals. Some of the major budget changes in this category are:
- a. Increase of \$90,000 in site operations funds. This was approximately the amount saved in 2019 – 2020 due to school closures.
  - b. Increase of \$50,000 in COVID-19 supplies from ESSER funds.
  - c. Increase of \$29,279 from Low Performing Student Block Grant carryover.

- d. Increase of \$151,013 from donations carryover.
  - e. Increase of \$7,420 from Cowell grant carryover.
  - f. Decrease of \$93,918 in Excellence in Education grants.
  - g. Decrease of \$104,245 from one-time lottery expenditures occurring in 2019 – 2020.
  - h. Decrease of \$56,294 from SWP materials and supplies.
  - i. Increase of 282,991 in Measure AA expenditures. A large portion of this increase from re-appropriating savings realized in 2019 – 2020 due to school closures.
  - j. Increase of \$48,000 in unallocated Title I funds and carryover.
  - k. Decrease of \$42,833 from various one-time expenditures in 2019 – 2020.
  - l. Miscellaneous re-allocations of site operational funds and other programs.
5. **Services and Other Operating Expenditures:** This category includes expenditures for professional services, legal counsel, utilities, repairs, and service contracts. Overall, there is a decrease of \$555,161 in services and operating expenditures. Changes to the 2020 - 2021 budget include:
- a. Reduction of \$30,000 COVID-19 mental health grant.
  - b. \$36,240 increase in site operational funds “saved” in 2019 - 2020.
  - c. \$182,518 decrease in lottery expenditures from one-time expenditures and for instructional materials and licenses in 2019 - 2020.
  - d. \$11,179 decrease in Title I expenditures.
  - e. \$30,000 reduction in After School Education and Safety Program.
  - f. \$54,381 decrease in Strong Workforce Program professional development, trainings, and programs.
  - g. \$60,000 decrease in Special Education Non-Public School tuition.
  - h. \$38,609 decrease in Routine Restricted Maintenance expenditures.
  - i. \$28,730 decrease in Drought Resource Outreach Program for Schools (DROPS) expenditures due to project completion.
  - j. Decrease of \$138,956 in Measure AA expenditures due to planned reductions (\$110,000) and accounting reclassifications.
  - k. \$80,304 decrease in services paid from local grants and donations in 2019 - 2020.
  - l. Increase of \$60,000 in snow removal cost.
  - m. \$42,337 increase for travel and conference. This increase includes savings from school closures of \$80,951 and additional planned reductions of \$38,614.
  - n. Decrease of \$56,000 in utilities.
  - o. \$12,000 decrease in legal fees.
  - p. \$40,000 increase for 2020 - 2021 elections.
  - q. \$35,000 decrease for phone service.
  - r. The remaining balance consists of miscellaneous re-allocations of funding to other expenditure categories.
6. **Capital Outlay:** All building and capital improvements as well as large equipment purchases are within this category. We expect a decrease of \$627,096 in capital outlay in 2020 - 2021.
- a. Decrease of \$238,753 for technology upgrades.
  - b. Reduction of \$177,394 in Proposition 39 clean energy projects performed in 2019 - 2020.

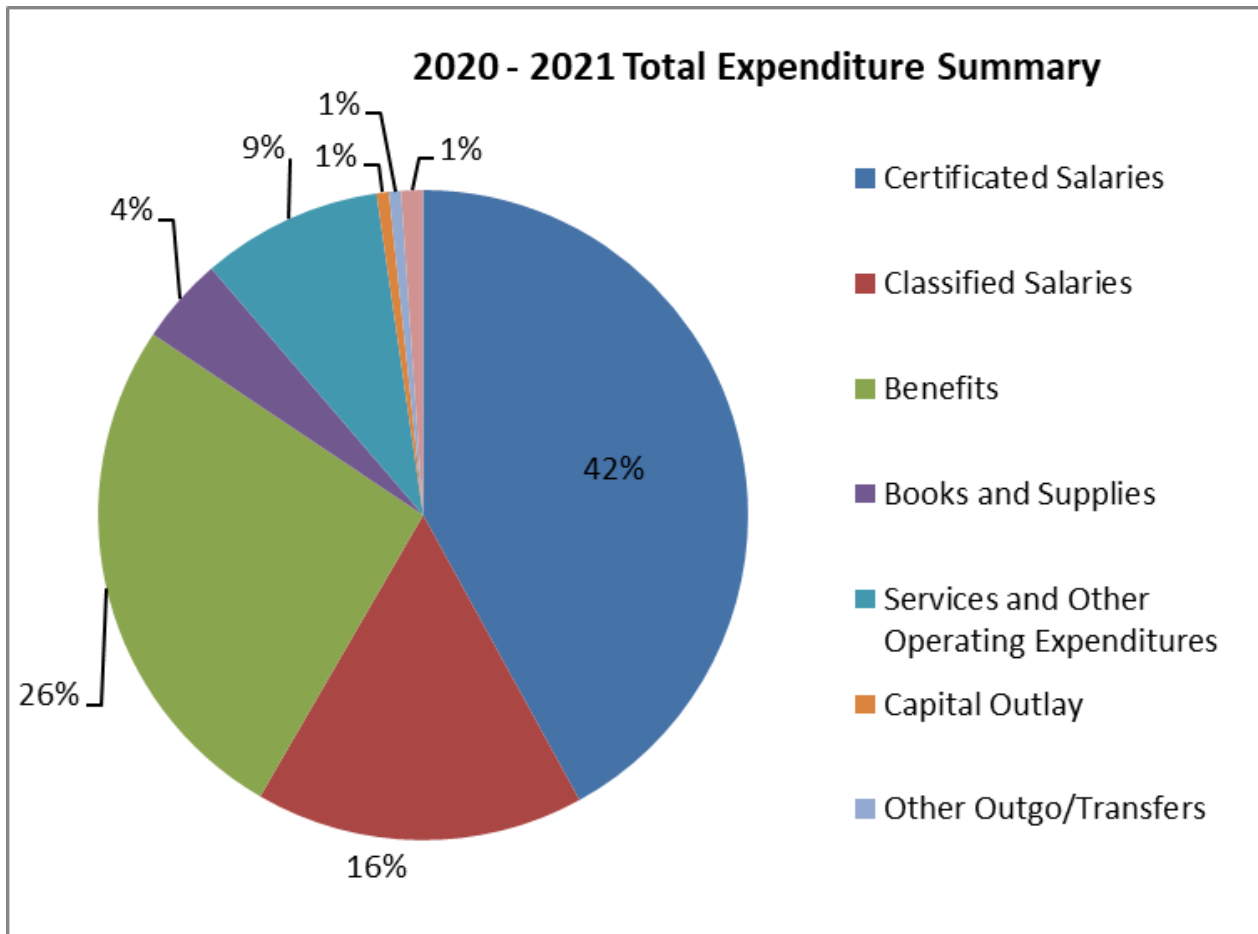
- c. Decrease of \$35,525 for CTE equipment purchased with SWP in 2019 - 2020.
  - d. Decrease of \$172,301 in DROPS projects at Truckee High School and Kings Beach Elementary School.
7. **Other Outgo:** This category combines debt service payments and indirect costs (allowable transfers from restricted programs to the unrestricted general fund for providing administrative services). The 2020 - 2021 budget includes \$424,871 in expenditures in this category, a decrease of \$226,216. This is mainly due to the removal of \$219,000 from a bus lease paid off in 2019 – 2020. This category also includes out of State tuition payments to Washoe County of \$120,000 and charges for special education services provided by Placer County Office of Education (PCOE). The remaining portions of these expenditures are related to capital lease payments associated with Phase II of the phone/communications system upgrade projects.
8. **Other Financing Sources/Uses:** This category includes transfers (or contributions) from the unrestricted general fund to programs in other funds such as pre-school, food service and the STEPP program. These expenditures are expected to decrease by approximately \$98,710.
- a. \$15,790 increase to the pre-school program for salary increases and program contributions.
  - b. \$8,114 decrease to the contribution to STEPP.
  - c. \$78,892 decrease to Food Service contribution due to staffing changes and anticipated revenue increases.
9. **Contributions:** These are the contributions from the unrestricted general fund to restricted general fund programs such as special education and maintenance. There is an increase to contributions in the amount of \$361,749 in 2020 - 2021 compared to the 2019 - 2020 estimated actuals. This is due to increased staffing and salaries in the special education program. In addition, we have increased the contribution to the Routine Restricted Maintenance Account by \$5,000 and are contributing \$134,025 to Measure AA to sustain classroom programs.

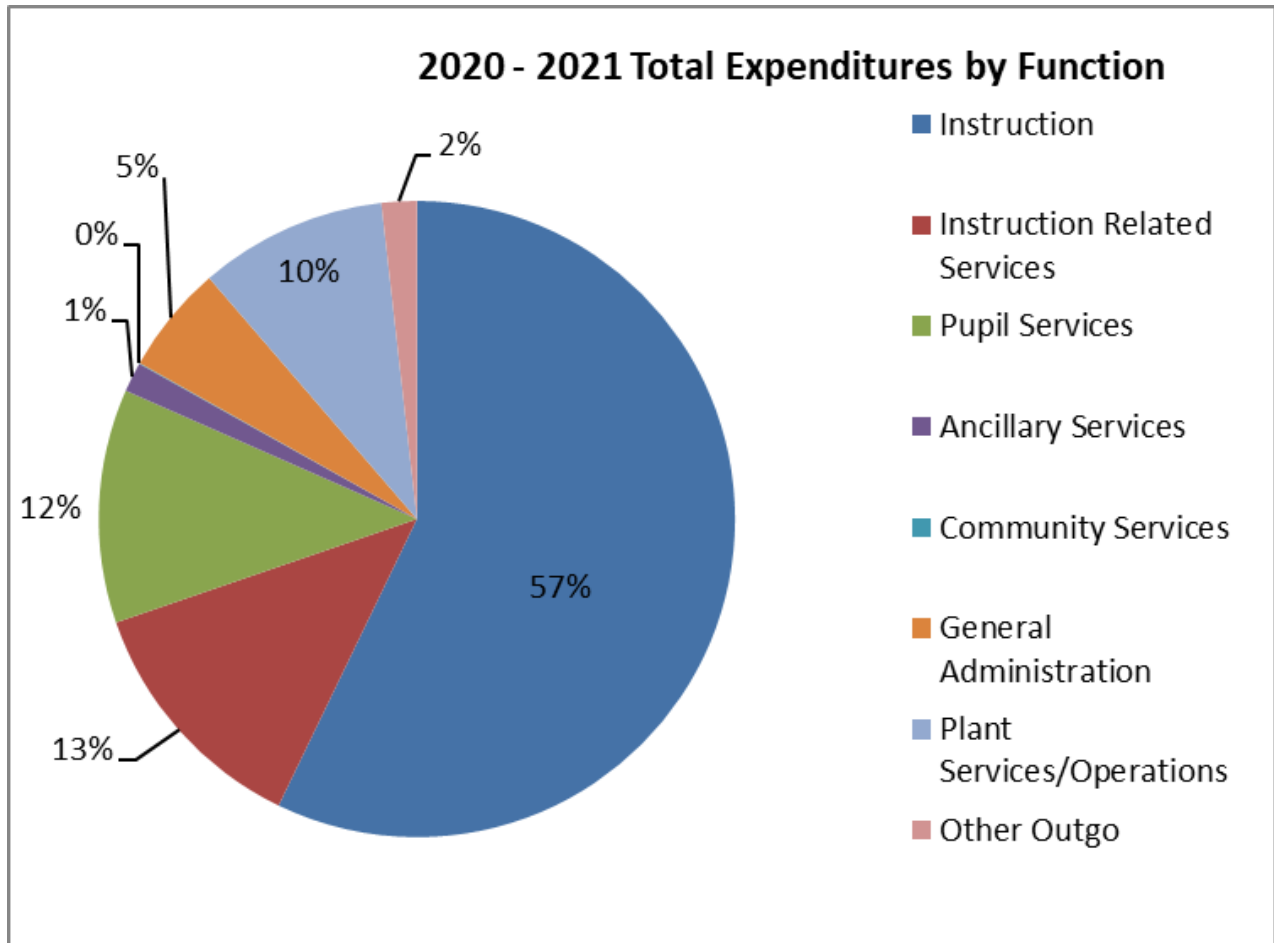
On the next page is a table summarizing the expenditures for 2019 - 2020 estimated actuals and the 2020 - 2021 proposed budget.

**2020 - 2021 Proposed Budget  
Unrestricted and Restricted Expenditures**

| <b>Expenditures</b>                       | <b>2019 - 2020<br/>Original Budget</b> | <b>2019 - 2020<br/>Est. Actuals</b> | <b>2020 - 2021<br/>Proposed<br/>Budget</b> | <b>Variance of<br/>Proposed Budget<br/>&amp; Est. Actuals</b> |
|---|--|-------------------------------------|--|---|
| Certificated Salaries                     | \$ 29,367,612                          | \$ 29,477,824                       | \$ 29,903,379                              | \$ 425,555  |
| Classified Salaries                       | \$ 11,144,554                          | \$ 11,349,250                       | \$ 11,641,159                              | \$ 291,909  |
| Benefits                                  | \$ 18,167,781                          | \$ 18,043,134                       | \$ 18,524,378                              | \$ 481,244  |
| Books and Supplies                        | \$ 2,836,194                           | \$ 2,711,014                        | \$ 3,075,236                               | \$ 364,222  |
| Services and Other Operating Expenditures | \$ 6,644,670                           | \$ 6,960,726                        | \$ 6,405,565                               | \$ (555,161)  |
| Capital Outlay                            | \$ 106,800                             | \$ 1,061,493                        | \$ 434,397                                 | \$ (627,096)  |
| Other Outgo                               | \$ 706,761                             | \$ 731,276                          | \$ 495,060                                 | \$ (236,216)  |
| Transfers of Indirect Cost                | \$ (84,695)                            | \$ (70,189)                         | \$ (70,189)                                | \$ -  |
| Other Financing Sources                   | \$ 863,344                             | \$ 873,939                          | \$ 775,229                                 | \$ (98,710)   |
| Contributions                             | \$ -                                   | \$ -                                | \$ -                                       | \$ -  |
| <b>Total Expenditures</b>                 | <b>\$ 69,753,021</b>                   | <b>\$ 71,138,467</b>                | <b>\$ 71,184,214</b>                       | <b>\$ 45,747</b>  |

The charts on the next page illustrate how the district spends its money, both by category and by function.





### **Education Protection Account (Proposition 55) Requirement**

Proposition 55 requires that the use of EPA funds be determined by the governing board at an open public meeting. It is the opinion of the California Department of Education that this can be incorporated into the annual budget adoption. EPA revenues and expenditures are included in the 2020 - 2021 Proposed Budget. All EPA funds will be used exclusively to cover teacher salaries. An expenditure plan has been included in the section following the narrative.



## Fund Balance and Reserves

Board Policy 3100 establishes a minimum reserve for the district:

*Recognizing the unique status of the district as a basic aid district and that ending balance is a one-time funding source, the district will maintain a reserve for economic uncertainty greater than the minimum required by law.*

*Based upon recommendations of the Governmental Accounting Standards Board, Government Finance Officers Association, California Department of Education's Standardized Account Code Structure (SACS) forum, and the Placer County Office of Education the District shall maintain a reserve for economic uncertainty that falls between a range of 10% and 16%. These measurements are a percentage of current year budgeted expenditures of the general fund. At no time should the minimum reserve for economic uncertainty fall below 10%. If this occurs the School Board shall direct the Superintendent Chief Learning Officer or designee to make plans to replenish the reserve for economic uncertainty within two fiscal years.*

*The School Board shall have discretion as to the use of the reserve for economic uncertainty, and as a part of the approval of the annual budget shall review this policy.*

Board Policy No. 3100 effectively establishes a target minimum REU of 10.0% and an acceptable range of 10.0% to 16.0%. The projected Reserve for Economic Uncertainties (REU) is \$7,714,131 in 2020 - 2021 which represents 10.84% of total budgeted expenditures and other outgo. In addition to this reserve, there are estimated ending fund balances of \$1,117,898 in "Restricted" and \$1,791,238 in "Other Assigned" designations. The other assigned designation includes \$1,527,068 million in the board designated instructional materials reserve fund, \$83,598 in the technology replacement reserve and \$99,944 in MAA. The REU increased by approximately \$676,166 from 2019 - 2020 estimated actuals due to decreased expenditures and contributions from planned reductions and savings from discounted STRS and PERs contribution rates. The components of fund balance for 2019 - 2020 and 2020 - 2021 are shown in the table below.

| <b>Fund Balance</b>  | <b>2019 - 2020<br/>Original Budget</b> | <b>2019 - 2020<br/>Est. Actuals</b> | <b>2020 - 2021<br/>Proposed Budget</b> |
|--|--|-------------------------------------|--|
| Restricted   | \$ 1,310,073                           | \$ 1,390,179                        | \$ 1,117,898                           |
| Unrestricted   |  |                                     |  |
| Reserve for Economic Uncertainty and Basic Aid                         | \$ 6,777,520                           | \$ 7,037,965                        | \$ 7,714,131                           |
| Reserve for Cash, Stores and Prepaid Expense                           | \$ 60,000                              | \$ 66,590                           | \$ 60,000                              |
| Designated<br>(Inst. Materials Reserve, MAA, Bus and Tech<br>Reserves) | \$ 2,046,148                           | \$ 1,896,718                        | \$ 1,791,238                           |
| Undesignated   | \$ -                                   | \$ -                                | \$ -                                   |
| <b>Unrestricted Subtotal</b>   | <b>\$ 8,883,668</b>                    | <b>\$ 9,001,273</b>                 | <b>\$ 9,565,369</b>                    |
| <b>Total Ending Balance</b>  | <b>\$ 10,193,741</b>                   | <b>\$ 10,391,452</b>                | <b>\$ 10,683,267</b>                   |
| <b>Reserve for Economic Uncertainty and Basic Aid</b>                  | <b>9.72%</b>                           | <b>9.89%</b>                        | <b>10.84%</b>                          |

## **Multi-Year Projections**

As a requirement of AB 1200, school districts are required to prepare a multi-year projection that includes the current fiscal year as well as the two subsequent fiscal years. Districts are required to show that they can meet their financial obligations in all three years while maintaining the state mandated reserve for economic uncertainty. The multi-year projection is a planning tool that allows districts ample time to make changes if fiscal insolvency appears in the horizon. The multi-year projection (Form MYP) for 2020 - 2021 documents that the District will be able to meet its financial obligations in all three years. However, the multi-year projections show evidence that the district is deficit spending in its unrestricted general fund in 2021 – 2022 and 2022 - 2023. This is mainly due to lagging decreases in property tax revenues due to the COVID-19 pandemic. If property tax revenues do not exceed current projections, the District may be required to make expenditure reductions in future fiscal years. Some of the other major assumptions used in the multi-year projections are as follows:

### **1. Revenue**

- a. Property Tax increases of 2.0% in 2021 – 2022 and 2022 - 2023.
- b. No increases to charter school in-lieu tax payment in out years. Remains at \$1,563,429 for out years per Governor’s May Revise proposal.
- c. Mandated Block grant ongoing.
- d. 2020 – 2021 reductions to Minimum State Aid ongoing.
- e. 2020 – 2021 reductions to Washoe Schools tuition ongoing.
- f. No one-time discretionary funding from the State.
- g. No increase to State funding in out years.
- h. No ESSER or Federal COVID-19 Relief funding after 2020 – 2021.
- i. COLA increases of 0 % in 2021 - 2022 and 2.71% in 2022 - 2023 on “Other State Revenues” and local special education funding.
- j. Education Protection Account (Prop 30) Funding continues in all years.
- k. Forest Reserve funding in 2021 - 2022 and 2021 – 2023.
- l. Measure AA parcel tax funding relatively flat in out years.
- m. No Cowell funding after 2020 – 2021.
- n. 2020 – 2021 reductions to CTEIG funding ongoing.
- o. Contribution to Deferred Maintenance of \$200,000 ongoing.
- p. Routine Restricted Maintenance Account contributions increase \$10,000 in 2021 – 2022 and an additional \$30,000 in 2022 – 2023.
- q. Annual contribution to facilities program financing of \$250,000 ongoing.
- r. Remaining SWP funding used for staffing only in 2020 – 2021 and 2021 - 2022.

### **2. Expenditures**

- a. No salary increases.
- b. Step and Column increases of 1.7% for certificated staff and 2.0% for classified staff.
- c. STRS Employer contribution rates at 16.02% in 2021 - 2022 and 18.10% in 2022 - 2023.
- d. PERS Employer contribution rates at 22.4% in 2021 - 2022 and 25.5% in 2022 - 2023.
- e. Site operational funding included in all years.

- f. No new staffing in out years.
- g. Bus Replacement in all years.
- h. Annual Chromebook replacement of \$170,000 in all years.
- i. Reduction to Food Service contribution of \$50,000 in 2021 – 2022 and \$50,000 in 2022 - 2023.
- j. Attrition reductions of \$125,000 annually.
- k. EPA funds used for teacher salaries in all years.
- l. CTEIG funding of \$90,000 in out years.
- m. Contributions of \$196,741 in 2021 – 2022 and \$320,252 in 2022 – 2023 to Measure AA programs.
- n. \$355,000 staff computer replacement in 2021 – 2022 and \$125,000 in 2022 - 2023.
- o. \$150,000 for technology upgrades funded partially with ERATE in 2021 – 2022 and 2022- 2023.
- p. \$200,000 instructional materials adoption in 2021 – 2022 and \$100,000 in 2022 – 2023.
- q. 2% annual increases in unrestricted materials and supplies purchases and services and other operating expenditures.
- r. \$40,000 in election expenditures in 2021 – 2022.
- s. Remaining SWP expenditures in 2021 – 2022 will fund small amount of staff. Majority of staffing funded by SWP will be reabsorbed in unrestricted General Fund in 2021 – 2022 and fully absorbed in 2022 - 2023.

The projection of multi-year ending fund balances a shown below.

| <b>2020 - 2021 TTUSD Proposed Budget<br/>Multi-Year Projection Ending Fund Balances</b> |                                     |                                  |                                  |                                  |
|---|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <b>Fund Balance</b>   | <b>2019 - 2020<br/>Est. Actuals</b> | <b>2020 - 2021<br/>Projected</b> | <b>2021 - 2022<br/>Projected</b> | <b>2022 - 2023<br/>Projected</b> |
| Restricted  | \$ 1,390,179                        | \$ 1,117,898                     | \$ 1,807,274                     | \$ 2,511,925                     |
| Unrestricted  |                                     |                                  |                                  |                                  |
| Reserve for Economic Uncertainty and Basic Aid  | \$ 7,037,965                        | \$ 7,714,131                     | \$ 7,661,546                     | \$ 7,215,731                     |
| Reserve for Cash, Stores and Prepaid Expense  | \$ 66,590                           | \$ 60,000                        | \$ 60,000                        | \$ 60,000                        |
| Designated<br>(Inst. Materials Reserve, MAA, Bus and Tech<br>Reserves)                  | \$ 1,896,718                        | \$ 1,791,238                     | \$ 1,411,294                     | \$ 1,359,635                     |
| Undesignated  | \$ -                                | \$ -                             | \$ -                             | \$ -                             |
| <b>Unrestricted Subtotal</b>  | <b>\$ 9,001,273</b>                 | <b>\$ 9,565,369</b>              | <b>\$ 9,132,840</b>              | <b>\$ 8,635,366</b>              |
| <b>Total Ending Balance</b>   | <b>\$ 10,391,452</b>                | <b>\$ 10,683,267</b>             | <b>\$ 10,940,114</b>             | <b>\$ 11,147,290</b>             |
| <b>Reserve for Economic Uncertainty and Basic Aid</b>                                   | <b>9.89%</b>                        | <b>10.84%</b>                    | <b>10.60%</b>                    | <b>9.84%</b>                     |

## New Reserve Requirement

In accordance with Education Code 42127, beginning in the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall at the public hearing, provide all of the following for public review and discussion:

- (i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

The excess reserves for 2020 - 2021 and the two subsequent fiscal years are as follows:

|  | 2020 - 2021         | 2021 - 2022         | 2022 - 2023         |
|--|---------------------|---------------------|---------------------|
| Assigned and Unassigned Ending Fund Balances                           | \$ 9,505,369        | \$ 9,072,840        | \$ 8,575,366        |
| Minimum Recommended Reserve<br>(3% of Total General Fund Expenditures) | \$ 2,135,526        | \$ 2,168,226        | \$ 2,199,806        |
| <b>Excess of Minimum Reserves</b>                                      | <b>\$ 7,369,843</b> | <b>\$ 6,904,615</b> | <b>\$ 6,375,559</b> |

The District feels it is necessary to maintain a reserve range of 10-16 % of total general fund expenditures which are in excess of the 3% minimum required reserve level. The excess reserves are needed for the following reasons:

- 1) Protection from property tax declines. The majority of TTUSD revenue is comprised of local property taxes. Property values are vulnerable during economic downturns which can result in large decreases of property tax revenues for the district.
- 2) To address increased staffing as a result of enrollment growth.
- 3) Increased liability for employer contributions for STRS and PERS.
- 4) Purchasing large equipment vital to educational program (e.g., buses, custodial equipment, CTE equipment, etc.).
- 5) Maintaining a high credit rating which results in lower interest cost to taxpayers for long term debt.
- 6) Maintaining positive cash balances and eliminating the need to borrow funds.
- 7) Protection from potential future State education cuts directed at Basic Aid Districts (e.g., Basic Aid Fair Share).
- 8) School facilities maintenance and improvements.

- 9) Instructional materials adoptions to implement California Common Core State Standards.

### **Other Funds**

The district utilizes several other funds in the course of its operations. These funds are separate from the main general operating fund (Fund 01-Genral Fund).

- A. Fund 11 (Adult Education Fund) - The District has received funding from the Adult Education Block Grant through the Sierra Joint Consortium for Adult Education and the federal Workforce Innovation and Opportunity Act. This funding is used to support adult education, workforce training, our PIQE program and testing for adults pursuing a GED. The District plans to spend \$193,631 in 2020 - 2021.
- B. Fund 12 (Child Development Fund) - This fund is used for our State pre-school program as well as the STEPP program. A total of \$573,143 is budgeted for program expenditures in 2020 - 2021.
- C. Fund 13 (Cafeteria Fund) - This fund is used to perform all transactions pertaining to the food service program. The District anticipates \$1,848,657 in total program expenditures.
- D. Fund 14 (Deferred Maintenance) - This fund is used for large scale building repair and component replacement. The District continues to contribute \$200,000 to this fund. The 2020 - 2021 includes a total of \$200,000 in expenditures for large scale maintenance repairs.
- E. Fund 21 (Building Fund) - This fund is reserved for capital improvements funded by general obligation bonds. The district uses this fund for facilities projects funded by Measure E, Measure U and the 2019 COPS. The District has budgeted \$27,062,999 for project expenditures in 2020 – 2021 for the completion of Truckee High School and Tahoe Lake Elementary Modernization and Expansion projects.
- F. Fund 25 (Capital Facilities Fund) - This fund is restricted for fees collected by developers. The fees are used to perform growth related facilities projects around the district. The District estimates that we will collect \$2.3 million in fees in 2020 - 2021. We have budgeted \$113,421 for the administration of developer fees, planning, and State School Facilities Program eligibility analysis and application processing. It also includes \$2.2 in debt service payments for the 2019 COP.



## Education Protection Expenditure Plan





**2020 - 2021 Education Protection Account  
Program by Resource Report  
Expenditures by Function- Detail**

**Expenditures Through: June 30, 2021**

**For Fund 01, Resource 1400 Education Protection Account**

| <b>Description</b>   | <b>Function Codes</b> | <b>Amount</b>        |
|--|-----------------------|----------------------|
| <b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                       |                       |                      |
| Adjusted Beginning Fund Balance  | 9791-9795             | \$ -                 |
| Revenue Limit Sources  | 8010-8099             | \$ 743,218.00        |
| Federal Revenue  | 8100-8299             |                      |
| Other State Revenue  | 8300-8599             |                      |
| Other Local Revenue  | 8600-8799             |                      |
| All Other Financing Sources and Contributions                                      | 8900-8999             |                      |
| Deferred Revenue   | 9650                  |                      |
| <b>TOTAL AVAILABLE</b>   |                       | <b>\$ 743,218.00</b> |
| <b>EXPENDITURES AND OTHER FINANCING USES (Objects 1000-7999)</b>                   |                       |                      |
| Instruction  |                       |                      |
| Instruction Related Services (Teacher Salaries)                                    | 1000-1999             | \$ 743,218.00        |
| Instructional Supervision and Administration                                       | 2100-2150             |                      |
| AU of a Multidistrict SELPA  | 2200                  |                      |
| Instructional Library, Media, and Technology                                       | 2420                  |                      |
| Other Instrucitonal Resources  | 2490-2495             |                      |
| School Administration  | 2700                  |                      |
| Pupil Services   |                       |                      |
| Guidance and Counseling Services   | 3110                  |                      |
| Psychological Services   | 3120                  |                      |
| Attendance and Social Work Services  | 3130                  |                      |
| Health Services  | 3140                  |                      |
| Speech and Pathology and Audiology Services  | 3150                  |                      |
| Pupil Testing Services   | 3160                  |                      |
| Pupil Transportation   | 3600                  |                      |
| Food Services  | 3700                  |                      |
| Other Pupil Services   | 3900                  |                      |
| Ancillary Services   | 4000-4999             |                      |
| Community Services   | 5000-5999             |                      |
| Enterprise   | 6000-6999             |                      |
| General Administration   | 7000-7999             |                      |
| Plant Services   | 8000-8999             |                      |
| Other Outgo  | 9000-9999             |                      |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>                                 |                       | <b>\$ 743,218.00</b> |
| <b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b> |                       |                      |
|  |                       | <b>\$ -</b>          |



## Certifications



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: 11603 Donner Pass Road

Place: \_\_\_\_\_

Date: June 19, 2020

Date: \_\_\_\_\_

Time: \_\_\_\_\_

Adoption Date: June 24, 2020

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Todd Rivera

Telephone: (530) 582-2500

Title: Executive Director of Business Services

E-mail: trivera@ttusd.org

### Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) |  |  | No             | Yes |
|--------------------------------------|--|--|----------------|-----|
| S6                                   | Long-term Commitments                        | Does the district have long-term (multiyear) commitments or debt agreements?<br><ul style="list-style-type: none"><li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li></ul>               |                | X   |
|                                      |  |  | X              |     |
| S7a                                  | Postemployment Benefits Other than Pensions  | Does the district provide postemployment benefits other than pensions (OPEB)?<br><ul style="list-style-type: none"><li>If yes, are they lifetime benefits?</li><li>If yes, do benefits continue beyond age 65?</li><li>If yes, are benefits funded by pay-as-you-go?</li></ul> |                | X   |
|                                      |  |  | X              |     |
|                                      |  |  | X              |     |
|                                      |  |  |                | X   |
| S7b                                  | Other Self-insurance Benefits                | Does the district provide other self-insurance benefits (e.g., workers' compensation)?   | X              |     |
| S8                                   | Status of Labor Agreements                   | Are salary and benefit negotiations still open for:<br><ul style="list-style-type: none"><li>Certificated? (Section S8A, Line 1)</li><li>Classified? (Section S8B, Line 1)</li><li>Management/supervisor/confidential? (Section S8C, Line 1)</li></ul>                         |                | X   |
|                                      |  |  |                | X   |
|                                      |  |  |                | X   |
| S9                                   | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"><li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li><li>Adoption date of the LCAP or an update to the LCAP:</li></ul>  |                | X   |
|                                      |  |  | Not Applicable |     |
| S10                                  | LCAP Expenditures                            | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?  | X              |     |

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

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



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

|   |    |            |
|---|----|------------|
| Total liabilities actuarially determined:             | \$ | _____      |
| Less: Amount of total liabilities reserved in budget: | \$ | _____      |
| Estimated accrued but unfunded liabilities:           | \$ | _____ 0.00 |

( ☒ ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Schools Insurance Group  
\_\_\_\_\_  
\_\_\_\_\_

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Todd Rivera

Title: Executive Director of Business Services

Telephone: (530) 582-2500

E-mail: trivera@ttusd.org



Fund 01

Expenditures by Object



| Description  | Resource Codes | Object Codes           | 2019-20 Estimated Actuals |                |                           | 2020-21 Budget   |                |                           | % Diff Column C & F |
|--|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |                        | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| A. REVENUES  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources  |                | 8010-8099              | 52,592,384.00             | 514,567.00     | 53,106,951.00             | 54,370,688.00    | 494,105.00     | 54,864,793.00             | 3.3%                |
| 2) Federal Revenue   |                | 8100-8299              | 449,342.00                | 1,169,419.00   | 1,618,761.00              | 215,254.00       | 1,338,167.00   | 1,553,421.00              | -4.0%               |
| 3) Other State Revenue   |                | 8300-8599              | 1,090,098.00              | 4,319,927.00   | 5,410,025.00              | 742,075.00       | 4,147,296.00   | 4,889,371.00              | -9.6%               |
| 4) Other Local Revenue   |                | 8600-8799              | 2,260,020.00              | 8,490,818.00   | 10,750,838.00             | 1,966,042.00     | 8,202,402.00   | 10,168,444.00             | -5.4%               |
| 5) TOTAL, REVENUES   |                |                        | 56,391,844.00             | 14,494,731.00  | 70,886,575.00             | 57,294,059.00    | 14,181,970.00  | 71,476,029.00             | 0.8%                |
| B. EXPENDITURES  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries   |                | 1000-1999              | 21,058,144.00             | 8,419,680.00   | 29,477,824.00             | 21,139,261.00    | 8,764,118.00   | 29,903,379.00             | 1.4%                |
| 2) Classified Salaries   |                | 2000-2999              | 8,326,582.00              | 3,022,668.00   | 11,349,250.00             | 8,520,771.00     | 3,120,388.00   | 11,641,159.00             | 2.6%                |
| 3) Employee Benefits   |                | 3000-3999              | 11,130,419.00             | 6,912,715.00   | 18,043,134.00             | 11,238,095.00    | 7,286,283.00   | 18,524,378.00             | 2.7%                |
| 4) Books and Supplies  |                | 4000-4999              | 1,380,916.00              | 1,330,098.00   | 2,711,014.00              | 1,343,763.00     | 1,731,473.00   | 3,075,236.00              | 13.4%               |
| 5) Services and Other Operating Expenditures   |                | 5000-5999              | 4,218,266.00              | 2,742,460.00   | 6,960,726.00              | 4,085,047.00     | 2,320,518.00   | 6,405,565.00              | -8.0%               |
| 6) Capital Outlay  |                | 6000-6999              | 666,176.00                | 395,317.00     | 1,061,493.00              | 432,500.00       | 1,897.00       | 434,397.00                | -59.1%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)   |                | 7100-7299<br>7400-7499 | 358,673.00                | 372,603.00     | 731,276.00                | 142,457.00       | 352,603.00     | 495,060.00                | -32.3%              |
| 8) Other Outgo - Transfers of Indirect Costs   |                | 7300-7399              | (191,550.00)              | 121,361.00     | (70,189.00)               | (190,021.00)     | 119,832.00     | (70,189.00)               | 0.0%                |
| 9) TOTAL, EXPENDITURES   |                |                        | 46,947,626.00             | 23,316,902.00  | 70,264,528.00             | 46,711,873.00    | 23,697,112.00  | 70,408,985.00             | 0.2%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                |                        | 9,444,218.00              | (8,822,171.00) | 622,047.00                | 10,582,186.00    | (9,515,142.00) | 1,067,044.00              | 71.5%               |
| D. OTHER FINANCING SOURCES/USES  |                |                        |                           |                |                           |                  |                |                           |                     |
| 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              | 873,939.00                | 0.00           | 873,939.00                | 775,229.00       | 0.00           | 775,229.00                | -11.3%              |
| 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              | (8,869,677.00)            | 8,869,677.00   | 0.00                      | (9,231,426.00)   | 9,231,426.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                        | (9,743,616.00)            | 8,869,677.00   | (873,939.00)              | (10,006,655.00)  | 9,231,426.00   | (775,229.00)              | -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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (299,398.00)              | 47,506.00      | (251,892.00)              | 575,531.00       | (283,716.00)   | 291,815.00                | -215.8%             |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 9,289,236.00              | 1,354,108.00   | 10,643,344.00             | 8,989,838.00     | 1,401,614.00   | 10,391,452.00             | -2.4%               |
| 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)                      |                |              | 9,289,236.00              | 1,354,108.00   | 10,643,344.00             | 8,989,838.00     | 1,401,614.00   | 10,391,452.00             | -2.4%               |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 9,289,236.00              | 1,354,108.00   | 10,643,344.00             | 8,989,838.00     | 1,401,614.00   | 10,391,452.00             | -2.4%               |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 8,989,838.00              | 1,401,614.00   | 10,391,452.00             | 9,565,369.00     | 1,117,898.00   | 10,683,267.00             | 2.8%                |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 20,000.00                 | 0.00           | 20,000.00                 | 20,000.00        | 0.00           | 20,000.00                 | 0.0%                |
| Stores   |                | 9712         | 10,886.21                 | 0.00           | 10,886.21                 | 30,000.00        | 0.00           | 30,000.00                 | 175.6%              |
| Prepaid Items  |                | 9713         | 24,269.28                 | 11,383.69      | 35,652.97                 | 10,000.00        | 0.00           | 10,000.00                 | -72.0%              |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740         | 0.00                      | 1,390,230.31   | 1,390,230.31              | 0.00             | 1,117,898.00   | 1,117,898.00              | -19.6%              |
| 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         | 1,368,592.00              | 0.00           | 1,368,592.00              | 1,791,238.00     | 0.00           | 1,791,238.00              | 30.9%               |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 7,566,090.51              | 0.00           | 7,566,090.51              | 7,714,131.00     | 0.00           | 7,714,131.00              | 2.0%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 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) |                     |
| G. ASSETS   |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury                                 |                | 9110         | 20,307,191.16             | (7,570,174.39) | 12,737,016.77             |                  |                |                           |                     |
| 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         | 20,000.00                 | 0.00           | 20,000.00                 |                  |                |                           |                     |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) Investments  |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable                                |                | 9200         | 101,641.05                | 325,082.10     | 426,723.15                |                  |                |                           |                     |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Due from Other Funds                               |                | 9310         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 6) Stores   |                | 9320         | 10,886.21                 | 0.00           | 10,886.21                 |                  |                |                           |                     |
| 7) Prepaid Expenditures                               |                | 9330         | 24,269.28                 | 11,434.69      | 35,703.97                 |                  |                |                           |                     |
| 8) Other Current Assets                               |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) TOTAL, ASSETS                                      |                |              | 20,465,987.70             | (7,233,657.60) | 13,232,330.10             |                  |                |                           |                     |
| H. DEFERRED OUTFLOWS OF RESOURCES                     |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| I. LIABILITIES  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable                                   |                | 9500         | 33,446.64                 | 2,172.63       | 35,619.27                 |                  |                |                           |                     |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 4) Current Loans                                      |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                      | 34,028.47      | 34,028.47                 |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES                                 |                |              | 33,446.64                 | 36,201.10      | 69,647.74                 |                  |                |                           |                     |
| J. DEFERRED INFLOWS OF RESOURCES                      |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| K. FUND EQUITY  |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 20,432,541.06             | (7,269,858.70) | 13,162,682.36             |                  |                |                           |                     |

|  |                |                 | 2019-20 Estimated Actuals |                   |                                 | 2020-21 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |                |                 | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description  | Resource Codes | Object<br>Codes |                           |                   |                                 |                     |                   |                                 |                           |
| LCFF SOURCES   |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Principal Apportionment                                |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| State Aid - Current Year                               |                | 8011            | 1,906,330.00              | 0.00              | 1,906,330.00                    | 1,715,697.00        | 0.00              | 1,715,697.00                    | -10.0%                    |
| Education Protection Account State Aid - Current Year  |                | 8012            | 741,560.00                | 0.00              | 741,560.00                      | 743,218.00          | 0.00              | 743,218.00                      | 0.2%                      |
| State Aid - Prior Years                                |                | 8019            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Tax Relief Subventions                                 |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Homeowners' Exemptions                                 |                | 8021            | 358,156.00                | 0.00              | 358,156.00                      | 372,119.00          | 0.00              | 372,119.00                      | 3.9%                      |
| Timber Yield Tax                                       |                | 8022            | 2,742.00                  | 0.00              | 2,742.00                        | 2,848.00            | 0.00              | 2,848.00                        | 3.9%                      |
| 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            | 48,791,356.00             | 0.00              | 48,791,356.00                   | 50,705,905.00       | 0.00              | 50,705,905.00                   | 3.9%                      |
| Unsecured Roll Taxes                                   |                | 8042            | 1,198,213.00              | 0.00              | 1,198,213.00                    | 1,245,002.00        | 0.00              | 1,245,002.00                    | 3.9%                      |
| Prior Years' Taxes                                     |                | 8043            | 5,832.00                  | 0.00              | 5,832.00                        | 6,065.00            | 0.00              | 6,065.00                        | 4.0%                      |
| Supplemental Taxes                                     |                | 8044            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047            | 1,533,163.00              | 0.00              | 1,533,163.00                    | 1,593,263.00        | 0.00              | 1,593,263.00                    | 3.9%                      |
| Penalties and Interest from Delinquent Taxes           |                | 8048            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Miscellaneous Funds (EC 41604)                         |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Royalties and Bonuses                                  |                | 8081            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Other In-Lieu Taxes                                    |                | 8082            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Subtotal, LCFF Sources                                 |                |                 | 54,537,352.00             | 0.00              | 54,537,352.00                   | 56,384,117.00       | 0.00              | 56,384,117.00                   | 3.4%                      |
| LCFF Transfers   |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Unrestricted LCFF Transfers - Current Year             | 0000           | 8091            | (200,000.00)              |                   | (200,000.00)                    | (450,000.00)        |                   | (450,000.00)                    | 125.0%                    |
| 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            | (1,744,968.00)            | 0.00              | (1,744,968.00)                  | (1,563,429.00)      | 0.00              | (1,563,429.00)                  | -10.4%                    |
| Property Taxes Transfers                               |                | 8097            | 0.00                      | 514,567.00        | 514,567.00                      | 0.00                | 494,105.00        | 494,105.00                      | -4.0%                     |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| TOTAL, LCFF SOURCES                                    |                |                 | 52,592,384.00             | 514,567.00        | 53,106,951.00                   | 54,370,688.00       | 494,105.00        | 54,864,793.00                   | 3.3%                      |
| FEDERAL REVENUE  |                |                 |                           |                   |                                 |                     |                   |                                 |                           |
| Maintenance and Operations                             |                | 8110            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Special Education Entitlement                          |                | 8181            | 0.00                      | 510,078.00        | 510,078.00                      | 0.00                | 577,482.00        | 577,482.00                      | 13.2%                     |
| Special Education Discretionary Grants                 |                | 8182            | 0.00                      | 148,663.00        | 148,663.00                      | 0.00                | 63,789.00         | 63,789.00                       | -57.1%                    |
| Child Nutrition Programs                               |                | 8220            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Donated Food Commodities                               |                | 8221            | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| Forest Reserve Funds                                   |                | 8260            | 167,054.00                | 0.00              | 167,054.00                      | 167,054.00          | 0.00              | 167,054.00                      | 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            |                           | 223,423.00        | 223,423.00                      |                     | 216,803.00        | 216,803.00                      | -3.0%                     |
| 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            |                           | 60,553.00         | 60,553.00                       |                     | 60,562.00         | 60,562.00                       | 0.0%                      |
| Title III, Part A, Immigrant Student Program           | 4201           | 8290            |                           | 0.00              | 0.00                            |                     | 0.00              | 0.00                            | 0.0%                      |



| Description  | Resource Codes   | Object Codes | 2019-20 Estimated Actuals |                |                           | 2020-21 Budget   |                |                           | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |  |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Title III, Part A, English Learner Program         | 4203   | 8290         |                           | 55,151.00      | 55,151.00                 |                  | 55,151.00      | 55,151.00                 | 0.0%                |
| 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         |                           | 11,817.00      | 11,817.00                 |                  | 17,646.00      | 17,646.00                 | 49.3%               |
| Other NCLB / Every Student Succeeds Act            | 5510, 5630   | 8290         |                           | 11,817.00      | 11,817.00                 |                  | 17,646.00      | 17,646.00                 | 49.3%               |
| Career and Technical Education                     | 3500-3599  | 8290         |                           | 17,374.00      | 17,374.00                 |                  | 17,374.00      | 17,374.00                 | 0.0%                |
| All Other Federal Revenue                          | All Other  | 8290         | 282,288.00                | 142,360.00     | 424,648.00                | 48,200.00        | 329,360.00     | 377,560.00                | -11.1%              |
| TOTAL, FEDERAL REVENUE                             |  |              | 449,342.00                | 1,169,419.00   | 1,618,761.00              | 215,254.00       | 1,338,167.00   | 1,553,421.00              | -4.0%               |
| <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         | 153,045.00                | 0.00           | 153,045.00                | 154,173.00       | 0.00           | 154,173.00                | 0.7%                |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 567,624.00                | 195,587.00     | 763,211.00                | 587,902.00       | 207,495.00     | 795,397.00                | 4.2%                |
| Tax Relief Subventions Restricted Levies - Other   |  |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions                             |  | 8575         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/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         |                           | 210,169.00     | 210,169.00                |                  | 180,169.00     | 180,169.00                | -14.3%              |
| 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         |                           | 156,818.00     | 156,818.00                |                  | 149,285.00     | 149,285.00                | -4.8%               |
| 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         | 369,429.00                | 3,757,353.00   | 4,126,782.00              | 0.00             | 3,610,347.00   | 3,610,347.00              | -12.5%              |
| TOTAL, OTHER STATE REVENUE                         |  |              | 1,090,098.00              | 4,319,927.00   | 5,410,025.00              | 742,075.00       | 4,147,296.00   | 4,889,371.00              | -9.6%               |

|  |                |              | 2019-20 Estimated Actuals |                |                           | 2020-21 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Description  | Resource Codes | Object Codes |                           |                |                           |                  |                |                           |                     |
| OTHER LOCAL REVENUE                                      |                |              |                           |                |                           |                  |                |                           |                     |
|  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| County and District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Other Restricted Levies                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll   |                | 8615         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll   |                | 8616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes                                       |                | 8617         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes                                       |                | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Parcel Taxes   |                | 8621         | 0.00                      | 5,639,513.00   | 5,639,513.00              | 0.00             | 5,649,513.00   | 5,649,513.00              | 0.2%                |
| 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                      | 490,960.00     | 490,960.00                | 0.00             | 508,960.00     | 508,960.00                | 3.7%                |
| 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         | 125,000.00                | 0.00           | 125,000.00                | 125,000.00       | 0.00           | 125,000.00                | 0.0%                |
| Leases and Rentals                                       |                | 8650         | 73,300.00                 | 0.00           | 73,300.00                 | 66,000.00        | 0.00           | 66,000.00                 | -10.0%              |
| Interest   |                | 8660         | 168,545.00                | 0.00           | 168,545.00                | 173,545.00       | 0.00           | 173,545.00                | 3.0%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Fees and Contracts                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                                     |                | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                                    |                | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                     |                | 8675         | 207,600.00                | 0.00           | 207,600.00                | 198,172.00       | 0.00           | 198,172.00                | -4.5%               |
| Interagency Services                                     |                | 8677         | 115,986.00                | 213,587.00     | 329,573.00                | 115,986.00       | 213,587.00     | 329,573.00                | 0.0%                |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                             |                | 8689         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue                                  |                | 8699         | 797,589.00                | 1,030,720.00   | 1,828,309.00              | 587,339.00       | 438,998.00     | 1,026,337.00              | -43.9%              |
| Tuition  |                | 8710         | 772,000.00                | 0.00           | 772,000.00                | 700,000.00       | 0.00           | 700,000.00                | -9.3%               |
| 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         |                           | 1,116,038.00   | 1,116,038.00              |                  | 1,391,344.00   | 1,391,344.00              | 24.7%               |
| From JPAs  | 6500           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers  |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                        | 6360           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices                                      | 6360           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | 6360           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                        |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices                                      | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 2,260,020.00              | 8,490,818.00   | 10,750,838.00             | 1,966,042.00     | 8,202,402.00   | 10,168,444.00             | -5.4%               |
| TOTAL, REVENUES  |                |              | 56,391,844.00             | 14,494,731.00  | 70,886,575.00             | 57,294,059.00    | 14,181,970.00  | 71,476,029.00             | 0.8%                |

| Description   | Resource Codes | Object Codes | 2019-20 Estimated Actuals |                |                           | 2020-21 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| CERTIFICATED SALARIES                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                             |                | 1100         | 16,854,835.00             | 6,464,565.00   | 23,319,400.00             | 16,801,480.00    | 6,701,445.00   | 23,502,925.00             | 0.8%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 741,423.00                | 1,588,515.00   | 2,329,938.00              | 793,313.00       | 1,589,220.00   | 2,382,533.00              | 2.3%                |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 2,653,328.00              | 109,727.00     | 2,763,055.00              | 2,664,862.00     | 108,011.00     | 2,772,873.00              | 0.4%                |
| Other Certificated Salaries                                 |                | 1900         | 808,558.00                | 256,873.00     | 1,065,431.00              | 879,606.00       | 365,442.00     | 1,245,048.00              | 16.9%               |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 21,058,144.00             | 8,419,680.00   | 29,477,824.00             | 21,139,261.00    | 8,764,118.00   | 29,903,379.00             | 1.4%                |
| CLASSIFIED SALARIES   |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                           |                | 2100         | 492,301.00                | 1,720,319.00   | 2,212,620.00              | 585,021.00       | 1,836,776.00   | 2,421,797.00              | 9.5%                |
| Classified Support Salaries                                 |                | 2200         | 3,602,694.00              | 596,203.00     | 4,198,897.00              | 3,685,770.00     | 578,865.00     | 4,264,635.00              | 1.6%                |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 1,188,703.00              | 54,717.00      | 1,243,420.00              | 1,202,513.00     | 53,788.00      | 1,256,301.00              | 1.0%                |
| Clerical, Technical and Office Salaries                     |                | 2400         | 2,357,813.00              | 184,303.00     | 2,542,116.00              | 2,356,879.00     | 188,723.00     | 2,545,602.00              | 0.1%                |
| Other Classified Salaries                                   |                | 2900         | 685,071.00                | 467,126.00     | 1,152,197.00              | 690,588.00       | 462,236.00     | 1,152,824.00              | 0.1%                |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 8,326,582.00              | 3,022,668.00   | 11,349,250.00             | 8,520,771.00     | 3,120,388.00   | 11,641,159.00             | 2.6%                |
| EMPLOYEE BENEFITS   |                |              |                           |                |                           |                  |                |                           |                     |
| STRS  |                | 3101-3102    | 3,502,419.00              | 4,036,301.00   | 7,538,720.00              | 3,380,013.00     | 4,182,705.00   | 7,562,718.00              | 0.3%                |
| PERS  |                | 3201-3202    | 1,511,023.00              | 576,163.00     | 2,087,186.00              | 1,707,287.00     | 681,496.00     | 2,388,783.00              | 14.4%               |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 897,904.00                | 346,244.00     | 1,244,148.00              | 913,784.00       | 358,597.00     | 1,272,381.00              | 2.3%                |
| Health and Welfare Benefits                                 |                | 3401-3402    | 3,726,530.00              | 1,674,897.00   | 5,401,427.00              | 3,946,133.00     | 1,835,670.00   | 5,781,803.00              | 7.0%                |
| Unemployment Insurance                                      |                | 3501-3502    | 13,963.00                 | 5,399.00       | 19,362.00                 | 14,090.00        | 5,586.00       | 19,676.00                 | 1.6%                |
| Workers' Compensation                                       |                | 3601-3602    | 696,050.00                | 270,190.00     | 966,240.00                | 549,261.00       | 218,149.00     | 767,410.00                | -20.6%              |
| OPEB, Allocated   |                | 3701-3702    | 746,234.00                | 0.00           | 746,234.00                | 715,642.00       | 0.00           | 715,642.00                | -4.1%               |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Employee Benefits                                     |                | 3901-3902    | 36,296.00                 | 3,521.00       | 39,817.00                 | 11,885.00        | 4,080.00       | 15,965.00                 | -59.9%              |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 11,130,419.00             | 6,912,715.00   | 18,043,134.00             | 11,238,095.00    | 7,286,283.00   | 18,524,378.00             | 2.7%                |
| BOOKS AND SUPPLIES  |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 180,341.00                | 191,924.00     | 372,265.00                | 40,066.00        | 200,010.00     | 240,076.00                | -35.5%              |
| Books and Other Reference Materials                         |                | 4200         | 444.00                    | 0.00           | 444.00                    | 723.00           | 0.00           | 723.00                    | 62.8%               |
| Materials and Supplies                                      |                | 4300         | 1,103,593.00              | 1,062,053.00   | 2,165,646.00              | 1,254,251.00     | 1,520,179.00   | 2,774,430.00              | 28.1%               |
| Noncapitalized Equipment                                    |                | 4400         | 96,538.00                 | 76,121.00      | 172,659.00                | 48,723.00        | 11,284.00      | 60,007.00                 | -65.2%              |
| Food  |                | 4700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 1,380,916.00              | 1,330,098.00   | 2,711,014.00              | 1,343,763.00     | 1,731,473.00   | 3,075,236.00              | 13.4%               |
| SERVICES AND OTHER OPERATING EXPENDITURES                   |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                  |                | 5100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Travel and Conferences                                      |                | 5200         | 162,550.00                | 71,516.00      | 234,066.00                | 167,025.00       | 93,602.00      | 260,627.00                | 11.3%               |
| Dues and Memberships  |                | 5300         | 112,577.00                | 2,510.00       | 115,087.00                | 112,227.00       | 1,880.00       | 114,107.00                | -0.9%               |
| Insurance   |                | 5400 - 5450  | 473,988.00                | 27.00          | 474,015.00                | 668,127.00       | 0.00           | 668,127.00                | 41.0%               |
| Operations and Housekeeping Services                        |                | 5500         | 1,578,962.00              | 0.00           | 1,578,962.00              | 1,519,393.00     | 0.00           | 1,519,393.00              | -3.8%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 90,029.00                 | 699,289.00     | 789,318.00                | 74,780.00        | 647,153.00     | 721,933.00                | -8.5%               |
| Transfers of Direct Costs                                   |                | 5710         | (331,212.00)              | 331,212.00     | 0.00                      | (332,873.00)     | 332,873.00     | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (650.00)                  | 0.00           | (650.00)                  | 337.00           | 313.00         | 650.00                    | -200.0%             |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 1,992,388.00              | 1,636,906.00   | 3,629,294.00              | 1,773,326.00     | 1,243,697.00   | 3,017,023.00              | -16.9%              |
| Communications  |                | 5900         | 139,634.00                | 1,000.00       | 140,634.00                | 102,705.00       | 1,000.00       | 103,705.00                | -26.3%              |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 4,218,266.00              | 2,742,460.00   | 6,960,726.00              | 4,085,047.00     | 2,320,518.00   | 6,405,565.00              | -8.0%               |

| Description   | Resource Codes | Object Codes | 2019-20 Estimated Actuals |                |                           | 2020-21 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| CAPITAL OUTLAY  |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                      | 351,592.00     | 351,592.00                | 0.00             | 1,897.00       | 1,897.00                  | -99.5%              |
| 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         | 666,176.00                | 43,725.00      | 709,901.00                | 432,500.00       | 0.00           | 432,500.00                | -39.1%              |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, CAPITAL OUTLAY   |                |              | 666,176.00                | 395,317.00     | 1,061,493.00              | 432,500.00       | 1,897.00       | 434,397.00                | -59.1%              |
| OTHER OUTGO (excluding Transfers of Indirect Costs)                             |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition   |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| State Special Schools   |                | 7130         | 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         | 120,000.00                | 52,515.00      | 172,515.00                | 120,000.00       | 32,515.00      | 152,515.00                | -11.6%              |
| Payments to County Offices  |                | 7142         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues  |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools   |                | 7211         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To County Offices   |                | 7212         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To JPAs   |                | 7213         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education SELPA Transfers of Apportionments                             |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools   | 6500           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6500           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6500           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments   |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools   | 6360           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6360           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6360           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Debt Service  |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest   |                | 7438         | 16,216.00                 | 35,764.00      | 51,980.00                 | 0.00             | 35,764.00      | 35,764.00                 | -31.2%              |
| Other Debt Service - Principal  |                | 7439         | 222,457.00                | 284,324.00     | 506,781.00                | 22,457.00        | 284,324.00     | 306,781.00                | -39.5%              |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 358,673.00                | 372,603.00     | 731,276.00                | 142,457.00       | 352,603.00     | 495,060.00                | -32.3%              |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs   |                | 7310         | (121,361.00)              | 121,361.00     | 0.00                      | (119,832.00)     | 119,832.00     | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (70,189.00)               | 0.00           | (70,189.00)               | (70,189.00)      | 0.00           | (70,189.00)               | 0.0%                |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | (191,550.00)              | 121,361.00     | (70,189.00)               | (190,021.00)     | 119,832.00     | (70,189.00)               | 0.0%                |
| TOTAL, EXPENDITURES   |                |              | 46,947,626.00             | 23,316,902.00  | 70,264,528.00             | 46,711,873.00    | 23,697,112.00  | 70,408,985.00             | 0.2%                |

| Description   | Resource Codes | Object Codes | 2019-20 Estimated Actuals |                |                           | 2020-21 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| INTERFUND TRANSFERS   |                |              |                           |                |                           |                  |                |                           |                     |
| INTERFUND TRANSFERS IN  |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund                                    |                | 8912         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From: Bond Interest and Redemption Fund                       |                | 8914         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In                       |                | 8919         | 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%                |
| INTERFUND TRANSFERS OUT                                       |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund                                    |                | 7611         | 234,997.00                | 0.00           | 234,997.00                | 215,179.00       | 0.00           | 215,179.00                | -8.4%               |
| To: Special Reserve Fund                                      |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: State School Building Fund/ County School Facilities Fund |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Cafeteria Fund  |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 638,942.00                | 0.00           | 638,942.00                | 560,050.00       | 0.00           | 560,050.00                | -12.3%              |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 873,939.00                | 0.00           | 873,939.00                | 775,229.00       | 0.00           | 775,229.00                | -11.3%              |
| OTHER SOURCES/USES  |                |              |                           |                |                           |                  |                |                           |                     |
| SOURCES   |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments<br>Emergency Apportionments              |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Disposal of Capital Assets                      |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of Lapsed/Reorganized LEAs               |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates of Participation                   |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Capital Leases                                  |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                             |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources                                   |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| USES  |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs               |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses                                      |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| CONTRIBUTIONS   |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                      |                | 8980         | (8,869,677.00)            | 8,869,677.00   | 0.00                      | (9,231,426.00)   | 9,231,426.00   | 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                                      |                |              | (8,869,677.00)            | 8,869,677.00   | 0.00                      | (9,231,426.00)   | 9,231,426.00   | 0.00                      | 0.0%                |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e)    |                |              |                           |                |                           |                  |                |                           |                     |
|   |                |              | (9,743,616.00)            | 8,869,677.00   | (873,939.00)              | (10,006,655.00)  | 9,231,426.00   | (775,229.00)              | -11.3%              |



Fund 01

Expenditures by Function





|  |                |                     | 2019-20 Estimated Actuals |                   |                                 | 2020-21 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|----------------|---------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |                |                     | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| Description  | Function Codes | Object<br>Codes     |                           |                   |                                 |                     |                   |                                 |                           |
| <b>A. REVENUES</b>   |                |                     |                           |                   |                                 |                     |                   |                                 |                           |
| 1) LCFF Sources  |                | 8010-8099           | 52,592,384.00             | 514,567.00        | 53,106,951.00                   | 54,370,688.00       | 494,105.00        | 54,864,793.00                   | 3.3%                      |
| 2) Federal Revenue   |                | 8100-8299           | 449,342.00                | 1,169,419.00      | 1,618,761.00                    | 215,254.00          | 1,338,167.00      | 1,553,421.00                    | -4.0%                     |
| 3) Other State Revenue   |                | 8300-8599           | 1,090,098.00              | 4,319,927.00      | 5,410,025.00                    | 742,075.00          | 4,147,296.00      | 4,889,371.00                    | -9.6%                     |
| 4) Other Local Revenue   |                | 8600-8799           | 2,260,020.00              | 8,490,818.00      | 10,750,838.00                   | 1,966,042.00        | 8,202,402.00      | 10,168,444.00                   | -5.4%                     |
| 5) TOTAL, REVENUES   |                |                     | 56,391,844.00             | 14,494,731.00     | 70,886,575.00                   | 57,294,059.00       | 14,181,970.00     | 71,476,029.00                   | 0.8%                      |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Instruction   | 1000-1999      |                     | 24,536,834.00             | 15,762,134.00     | 40,298,968.00                   | 24,201,545.00       | 16,487,987.00     | 40,689,532.00                   | 1.0%                      |
| 2) Instruction - Related Services  | 2000-2999      |                     | 7,278,621.00              | 1,529,273.00      | 8,807,894.00                    | 7,206,274.00        | 1,738,422.00      | 8,944,696.00                    | 1.6%                      |
| 3) Pupil Services  | 3000-3999      |                     | 5,514,463.00              | 2,816,865.00      | 8,331,328.00                    | 5,798,701.00        | 2,659,173.00      | 8,457,874.00                    | 1.5%                      |
| 4) Ancillary Services  | 4000-4999      |                     | 970,299.00                | 13,011.00         | 983,310.00                      | 1,061,107.00        | 12,455.00         | 1,073,562.00                    | 9.2%                      |
| 5) Community Services  | 5000-5999      |                     | 105,000.00                | 618.00            | 105,618.00                      | 30,000.00           | 618.00            | 30,618.00                       | -71.0%                    |
| 6) Enterprise  | 6000-6999      |                     | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 7) General Administration  | 7000-7999      |                     | 3,659,799.00              | 136,145.00        | 3,795,944.00                    | 3,794,515.00        | 134,616.00        | 3,929,131.00                    | 3.5%                      |
| 8) Plant Services  | 8000-8999      |                     | 4,523,937.00              | 2,686,253.00      | 7,210,190.00                    | 4,477,274.00        | 2,311,238.00      | 6,788,512.00                    | -5.8%                     |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 358,673.00                | 372,603.00        | 731,276.00                      | 142,457.00          | 352,603.00        | 495,060.00                      | -32.3%                    |
| 10) TOTAL, EXPENDITURES  |                |                     | 46,947,626.00             | 23,316,902.00     | 70,264,528.00                   | 46,711,873.00       | 23,697,112.00     | 70,408,985.00                   | 0.2%                      |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                           |                   |                                 |                     |                   |                                 |                           |
|  |                |                     | 9,444,218.00              | (8,822,171.00)    | 622,047.00                      | 10,582,186.00       | (9,515,142.00)    | 1,067,044.00                    | 71.5%                     |
| <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           | 873,939.00                | 0.00              | 873,939.00                      | 775,229.00          | 0.00              | 775,229.00                      | -11.3%                    |
| 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           | (8,869,677.00)            | 8,869,677.00      | 0.00                            | (9,231,426.00)      | 9,231,426.00      | 0.00                            | 0.0%                      |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | (9,743,616.00)            | 8,869,677.00      | (873,939.00)                    | (10,006,655.00)     | 9,231,426.00      | (775,229.00)                    | -11.3%                    |

| 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> |                |              | (299,398.00)              | 47,506.00      | (251,892.00)              | 575,531.00       | (283,716.00)   | 291,815.00                | -215.8%             |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 9,289,236.00              | 1,354,108.00   | 10,643,344.00             | 8,989,838.00     | 1,401,614.00   | 10,391,452.00             | -2.4%               |
| 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)                      |                |              | 9,289,236.00              | 1,354,108.00   | 10,643,344.00             | 8,989,838.00     | 1,401,614.00   | 10,391,452.00             | -2.4%               |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 9,289,236.00              | 1,354,108.00   | 10,643,344.00             | 8,989,838.00     | 1,401,614.00   | 10,391,452.00             | -2.4%               |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 8,989,838.00              | 1,401,614.00   | 10,391,452.00             | 9,565,369.00     | 1,117,898.00   | 10,683,267.00             | 2.8%                |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 20,000.00                 | 0.00           | 20,000.00                 | 20,000.00        | 0.00           | 20,000.00                 | 0.0%                |
| Stores   |                | 9712         | 10,886.21                 | 0.00           | 10,886.21                 | 30,000.00        | 0.00           | 30,000.00                 | 175.6%              |
| Prepaid Items  |                | 9713         | 24,269.28                 | 11,383.69      | 35,652.97                 | 10,000.00        | 0.00           | 10,000.00                 | -72.0%              |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740         | 0.00                      | 1,390,230.31   | 1,390,230.31              | 0.00             | 1,117,898.00   | 1,117,898.00              | -19.6%              |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)                     |                | 9780         | 1,368,592.00              | 0.00           | 1,368,592.00              | 1,791,238.00     | 0.00           | 1,791,238.00              | 30.9%               |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 7,566,090.51              | 0.00           | 7,566,090.51              | 7,714,131.00     | 0.00           | 7,714,131.00              | 2.0%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Resource                  | Description   | 2019-20<br>Estimated Actuals | 2020-21<br>Budget |
|---------------------------|---|------------------------------|-------------------|
| 3210                      | Elementary and Secondary School Emergency Relief (ESSER) Fund   | 0.00                         | 1,933.00          |
| 5640                      | Medi-Cal Billing Option   | 48,574.00                    | 41,712.00         |
| 6300                      | Lottery: Instructional Materials                                | 168.00                       | 4,158.00          |
| 6512                      | Special Ed: Mental Health Services                              | 79.00                        | 449.00            |
| 7311                      | Classified School Employee Professional Development Block Grant | 4,396.00                     | 4,396.00          |
| 7388                      | SB 117 COVID-19 LEA Response Funds                              | 295.00                       | 295.00            |
| 7510                      | Low-Performing Students Block Grant                             | 150,344.00                   | 0.00              |
| 9010                      | Other Restricted Local  | 1,186,374.31                 | 1,064,955.00      |
| Total, Restricted Balance |   | 1,390,230.31                 | 1,117,898.00      |



Other Funds



| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 5,243.00                     | 58,505.00         | 1015.9%               |
| 3) Other State Revenue  |                | 8300-8599               | 160,833.00                   | 144,750.00        | -10.0%                |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 166,076.00                   | 203,255.00        | 22.4%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 77,914.00                    | 54,302.00         | -30.3%                |
| 2) Classified Salaries  |                | 2000-2999               | 74,477.00                    | 39,557.00         | -46.9%                |
| 3) Employee Benefits  |                | 3000-3999               | 24,004.00                    | 35,963.00         | 49.8%                 |
| 4) Books and Supplies   |                | 4000-4999               | 10,220.00                    | 58,505.00         | 472.5%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 10,073.00                    | 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,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 5,304.00                     | 5,304.00          | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 201,992.00                   | 193,631.00        | -4.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (35,916.00)                  | 9,624.00          | -126.8%               |
| <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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (35,916.00)                  | 9,624.00          | -126.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 146,255.00                   | 110,339.00        | -24.6%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 146,255.00                   | 110,339.00        | -24.6%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 146,255.00                   | 110,339.00        | -24.6%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 110,339.00                   | 119,963.00        | 8.7%                  |
| 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         | 102,936.00                   | 112,560.00        | 9.3%                  |
| 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         | 7,403.00                     | 7,403.00          | 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 172,240.25                   |                   |                       |
| 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                                      |                |              | 172,240.25                   |                   |                       |
| <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         | (0.17)                       |                   |                       |
| 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                                 |                |              | (0.17)                       |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 172,240.42                   |                   |                       |

| Description                                   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>                           |                |              |                              |                   |                       |
| LCFF Transfers                                |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                 |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years    |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                        |                |              |                              |                   |                       |
| Interagency Contracts Between LEAs            |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>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         | 5,243.00                     | 58,505.00         | 1015.9%               |
| TOTAL, FEDERAL REVENUE                        |                |              | 5,243.00                     | 58,505.00         | 1015.9%               |
| <b>OTHER STATE REVENUE</b>                    |                |              |                              |                   |                       |
| Other State Apportionments                    |                |              |                              |                   |                       |
| All Other State Apportionments - Current Year |                | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years  |                | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources   |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Adult Education Program                       | 6391           | 8590         | 160,833.00                   | 144,750.00        | -10.0%                |
| All Other State Revenue                       | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                    |                |              | 160,833.00                   | 144,750.00        | -10.0%                |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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         | 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                                       |                |              |                              |                   |                       |
| Adult Education Fees                                     |                | 8671         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| Tuition  |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, REVENUES  |                |              | 166,076.00                   | 203,255.00        | 22.4%                 |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 77,914.00                    | 54,302.00         | -30.3%                |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 77,914.00                    | 54,302.00         | -30.3%                |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 40,755.00                    | 0.00              | -100.0%               |
| 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         | 33,722.00                    | 39,557.00         | 17.3%                 |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 74,477.00                    | 39,557.00         | -46.9%                |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 3,608.00                     | 8,770.00          | 143.1%                |
| PERS   |                | 3201-3202    | 5,222.00                     | 7,944.00          | 52.1%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 5,340.00                     | 3,810.00          | -28.7%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 7,476.00                     | 13,542.00         | 81.1%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 45.00                        | 47.00             | 4.4%                  |
| Workers' Compensation                                  |                | 3601-3602    | 2,288.00                     | 1,825.00          | -20.2%                |
| 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    | 25.00                        | 25.00             | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 24,004.00                    | 35,963.00         | 49.8%                 |
| <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         | 9,380.00                     | 58,505.00         | 523.7%                |
| Noncapitalized Equipment                               |                | 4400         | 840.00                       | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 10,220.00                    | 58,505.00         | 472.5%                |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 1,726.00                     | 0.00              | -100.0%               |
| 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<br>Operating Expenditures                             |                | 5800         | 8,347.00                     | 0.00              | -100.0%               |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES   |                |              | 10,073.00                    | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                              |                   |                       |
| Tuition  |                |              |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments<br>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<br>To Districts or Charter Schools                      |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                                 |                |              | 0.00                         | 0.00              | 0.0%                  |

|  |                |              | 2019-20           | 2020-21    | Percent    |
|--|----------------|--------------|-------------------|------------|------------|
| Description                                      | Resource Codes | Object Codes | Estimated Actuals | Budget     | Difference |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b> |                |              |                   |            |            |
| Transfers of Indirect Costs - Interfund          |                | 7350         | 5,304.00          | 5,304.00   | 0.0%       |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS |                |              | 5,304.00          | 5,304.00   | 0.0%       |
| TOTAL, EXPENDITURES                              |                |              | 201,992.00        | 193,631.00 | -4.1%      |

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

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 5,243.00                     | 58,505.00         | 1015.9%               |
| 3) Other State Revenue   |                | 8300-8599           | 160,833.00                   | 144,750.00        | -10.0%                |
| 4) Other Local Revenue   |                | 8600-8799           | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 166,076.00                   | 203,255.00        | 22.4%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 64,565.00                    | 58,505.00         | -9.4%                 |
| 2) Instruction - Related Services  | 2000-2999      |                     | 132,123.00                   | 129,822.00        | -1.7%                 |
| 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      |                     | 5,304.00                     | 5,304.00          | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 201,992.00                   | 193,631.00        | -4.1%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (35,916.00)                  | 9,624.00          | -126.8%               |
| <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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (35,916.00)                  | 9,624.00          | -126.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 146,255.00                   | 110,339.00        | -24.6%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 146,255.00                   | 110,339.00        | -24.6%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 146,255.00                   | 110,339.00        | -24.6%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 110,339.00                   | 119,963.00        | 8.7%                  |
| 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         | 102,936.00                   | 112,560.00        | 9.3%                  |
| 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         | 7,403.00                     | 7,403.00          | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description   | 2019-20           | 2020-21    |
|---------------------------|---|-------------------|------------|
|                           |   | Estimated Actuals | Budget     |
| 6391                      | Adult Education Program                             | 74,946.00         | 84,570.00  |
| 6392                      | Adult Education Block Grant Data and Accountability | 27,990.00         | 27,990.00  |
| Total, Restricted Balance |   | 102,936.00        | 112,560.00 |

| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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               | 192,210.00                   | 192,210.00        | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 157,420.00                   | 165,754.00        | 5.3%                  |
| 5) TOTAL, REVENUES  |                |                         | 349,630.00                   | 357,964.00        | 2.4%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 1,995.00                     | 0.00              | -100.0%               |
| 2) Classified Salaries  |                | 2000-2999               | 378,781.00                   | 374,031.00        | -1.3%                 |
| 3) Employee Benefits  |                | 3000-3999               | 189,840.00                   | 192,774.00        | 1.5%                  |
| 4) Books and Supplies   |                | 4000-4999               | 4,130.00                     | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 620.00                       | 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,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 6,338.00                     | 6,338.00          | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 581,704.00                   | 573,143.00        | -1.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (232,074.00)                 | (215,179.00)      | -7.3%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 234,998.00                   | 215,179.00        | -8.4%                 |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 234,998.00                   | 215,179.00        | -8.4%                 |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 2,924.00                     | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 18,997.00                    | 21,921.00         | 15.4%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 18,997.00                    | 21,921.00         | 15.4%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 18,997.00                    | 21,921.00         | 15.4%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 21,921.00                    | 21,921.00         | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 20,671.00                    | 20,671.00         | 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         | 1,250.00                     | 1,250.00          | 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | (230,647.82)                 |                   |                       |
| 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                                      |                |              | (230,647.82)                 |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | (230,647.82)                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool  | 6105           | 8590         | 192,210.00                   | 192,210.00        | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 192,210.00                   | 192,210.00        | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 157,420.00                   | 165,754.00        | 5.3%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 157,420.00                   | 165,754.00        | 5.3%                  |
| TOTAL, REVENUES  |                |              | 349,630.00                   | 357,964.00        | 2.4%                  |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 1,995.00                     | 0.00              | -100.0%               |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 1,995.00                     | 0.00              | -100.0%               |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 339,616.00                   | 334,866.00        | -1.4%                 |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                              |                | 2900         | 39,165.00                    | 39,165.00         | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 378,781.00                   | 374,031.00        | -1.3%                 |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 231.00                       | 0.00              | -100.0%               |
| PERS   |                | 3201-3202    | 71,343.00                    | 75,043.00         | 5.2%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 27,052.00                    | 27,092.00         | 0.1%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 81,754.00                    | 83,052.00         | 1.6%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 177.00                       | 177.00            | 0.0%                  |
| Workers' Compensation                                  |                | 3601-3602    | 8,921.00                     | 6,906.00          | -22.6%                |
| 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    | 362.00                       | 504.00            | 39.2%                 |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 189,840.00                   | 192,774.00        | 1.5%                  |
| <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         | 4,130.00                     | 0.00              | -100.0%               |
| Noncapitalized Equipment                               |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| Food   |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 4,130.00                     | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships   |                | 5300         | 484.00                       | 0.00              | -100.0%               |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                           |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 0.00                         | 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<br>Operating Expenditures |                | 5800         | 136.00                       | 0.00              | -100.0%               |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 620.00                       | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                        |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 6,338.00                     | 6,338.00          | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS               |                |              | 6,338.00                     | 6,338.00          | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 581,704.00                   | 573,143.00        | -1.5%                 |



| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| From: General Fund  |                | 8911         | 234,998.00                   | 215,179.00        | -8.4%                 |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 234,998.00                   | 215,179.00        | -8.4%                 |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                    |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>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><br>(a - b + c - d + e) |                |              | 234,998.00                   | 215,179.00        | -8.4%                 |

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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           | 192,210.00                   | 192,210.00        | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 157,420.00                   | 165,754.00        | 5.3%                  |
| 5) TOTAL, REVENUES   |                |                     | 349,630.00                   | 357,964.00        | 2.4%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 575,366.00                   | 566,805.00        | -1.5%                 |
| 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      |                     | 6,338.00                     | 6,338.00          | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 581,704.00                   | 573,143.00        | -1.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (232,074.00)                 | (215,179.00)      | -7.3%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 234,998.00                   | 215,179.00        | -8.4%                 |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 234,998.00                   | 215,179.00        | -8.4%                 |

| Description  | Function Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 2,924.00                     | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 18,997.00                    | 21,921.00         | 15.4%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 18,997.00                    | 21,921.00         | 15.4%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 18,997.00                    | 21,921.00         | 15.4%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 21,921.00                    | 21,921.00         | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 20,671.00                    | 20,671.00         | 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         | 1,250.00                     | 1,250.00          | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2019-20           | 2020-21   |
|---------------------------|------------------------|-------------------|-----------|
|                           |                        | Estimated Actuals | Budget    |
| 9010                      | Other Restricted Local | 20,671.00         | 20,671.00 |
| Total, Restricted Balance |                        | 20,671.00         | 20,671.00 |

| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 912,403.00                   | 960,019.00        | 5.2%                  |
| 3) Other State Revenue  |                | 8300-8599               | 75,975.00                    | 76,153.00         | 0.2%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 219,233.00                   | 252,435.00        | 15.1%                 |
| 5) TOTAL, REVENUES  |                |                         | 1,207,611.00                 | 1,288,607.00      | 6.7%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 829,909.00                   | 807,272.00        | -2.7%                 |
| 3) Employee Benefits  |                | 3000-3999               | 362,624.00                   | 387,665.00        | 6.9%                  |
| 4) Books and Supplies   |                | 4000-4999               | 559,109.00                   | 560,109.00        | 0.2%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 36,364.00                    | 35,064.00         | -3.6%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 58,547.00                    | 58,547.00         | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,846,553.00                 | 1,848,657.00      | 0.1%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (638,942.00)                 | (560,050.00)      | -12.3%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 638,942.00                   | 560,050.00        | -12.3%                |
| 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  |                |                         | 638,942.00                   | 560,050.00        | -12.3%                |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>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         | 61,073.00                    | 61,073.00         | 0.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 61,073.00                    | 61,073.00         | 0.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 61,073.00                    | 61,073.00         | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 61,073.00                    | 61,073.00         | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 61,073.00                    | 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         | 0.00                         | 61,073.00         | New                   |
| 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | (834,761.09)                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 500.00                       |                   |                       |
| 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         | 2,994.45                     |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 61,102.52                    |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 51.00                        |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | (770,113.12)                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 1,750.71                     |                   |                       |
| 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                                 |                |              | 1,750.71                     |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | (771,863.83)                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 912,403.00                   | 960,019.00        | 5.2%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 912,403.00                   | 960,019.00        | 5.2%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 75,975.00                    | 76,153.00         | 0.2%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 75,975.00                    | 76,153.00         | 0.2%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 191,000.00                   | 250,000.00        | 30.9%                 |
| 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                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 2,435.00                     | 2,435.00          | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 25,798.00                    | 0.00              | -100.0%               |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 219,233.00                   | 252,435.00        | 15.1%                 |
| TOTAL, REVENUES  |                |              | 1,207,611.00                 | 1,288,607.00      | 6.7%                  |



| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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         | 616,197.00                   | 603,252.00        | -2.1%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 153,679.00                   | 153,680.00        | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 60,033.00                    | 50,340.00         | -16.1%                |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 829,909.00                   | 807,272.00        | -2.7%                 |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 124,165.00                   | 154,451.00        | 24.4%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 58,435.00                    | 57,870.00         | -1.0%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 159,895.00                   | 159,963.00        | 0.0%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 389.00                       | 377.00            | -3.1%                 |
| Workers' Compensation                                  |                | 3601-3602    | 19,488.00                    | 14,752.00         | -24.3%                |
| 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    | 252.00                       | 252.00            | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 362,624.00                   | 387,665.00        | 6.9%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 88,214.00                    | 69,214.00         | -21.5%                |
| Noncapitalized Equipment                               |                | 4400         | 838.00                       | 838.00            | 0.0%                  |
| Food   |                | 4700         | 470,057.00                   | 490,057.00        | 4.3%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 559,109.00                   | 560,109.00        | 0.2%                  |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                     |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences   |                | 5200         | 2,930.00                     | 2,930.00            | 0.0%                  |
| Dues and Memberships   |                | 5300         | 1,234.00                     | 1,234.00            | 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         | 7,949.00                     | 7,949.00            | 0.0%                  |
| Transfers of Direct Costs                                      |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 650.00                       | (650.00)            | -200.0%               |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 23,096.00                    | 23,096.00           | 0.0%                  |
| Communications   |                | 5900         | 505.00                       | 505.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 36,364.00                    | 35,064.00           | -3.6%                 |
| <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         | 0.00                         | 0.00                | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00                | 0.0%                  |
| <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%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)     |                |              | 0.00                         | 0.00                | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                     |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 58,547.00                    | 58,547.00           | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS               |                |              | 58,547.00                    | 58,547.00           | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>                                     |                |              | <b>1,846,553.00</b>          | <b>1,848,657.00</b> | <b>0.1%</b>           |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| From: General Fund  |                | 8916         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                           |                | 8919         | 638,942.00                   | 560,050.00        | -12.3%                |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 638,942.00                   | 560,050.00        | -12.3%                |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Capital Leases                                      |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>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><br>(a - b + c - d + e) |                |              | 638,942.00                   | 560,050.00        | -12.3%                |

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 912,403.00                   | 960,019.00        | 5.2%                  |
| 3) Other State Revenue   |                | 8300-8599           | 75,975.00                    | 76,153.00         | 0.2%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 219,233.00                   | 252,435.00        | 15.1%                 |
| 5) TOTAL, REVENUES   |                |                     | 1,207,611.00                 | 1,288,607.00      | 6.7%                  |
| <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      |                     | 1,788,006.00                 | 1,790,110.00      | 0.1%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 58,547.00                    | 58,547.00         | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 1,846,553.00                 | 1,848,657.00      | 0.1%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (638,942.00)                 | (560,050.00)      | -12.3%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 638,942.00                   | 560,050.00        | -12.3%                |
| 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   |                |                     | 638,942.00                   | 560,050.00        | -12.3%                |

| Description  | Function Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>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         | 61,073.00                    | 61,073.00         | 0.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 61,073.00                    | 61,073.00         | 0.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 61,073.00                    | 61,073.00         | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 61,073.00                    | 61,073.00         | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 61,073.00                    | 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         | 0.00                         | 61,073.00         | New                   |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description  | 2019-20<br>Estimated Actuals | 2020-21<br>Budget |
|---------------------------|--|------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School I | 0.00                         | 61,073.00         |
| Total, Restricted Balance |  | 0.00                         | 61,073.00         |

| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 200,000.00                   | 450,000.00        | 125.0%                |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 3,250.00                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 203,250.00                   | 450,000.00        | 121.4%                |
| <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               | 203,250.00                   | 200,000.00        | -1.6%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 203,250.00                   | 200,000.00        | -1.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 250,000.00        | New                   |
| <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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                         | 250,000.00        | New                   |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 12,065.00                    | 12,065.00         | 0.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 12,065.00                    | 12,065.00         | 0.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 12,065.00                    | 12,065.00         | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 12,065.00                    | 262,065.00        | 2072.1%               |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 12,065.00                    | 262,065.00        | 2072.1%               |
| 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | (235,164.32)                 |                   |                       |
| 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                                      |                |              | (235,164.32)                 |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | (235,164.32)                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>  |                |              |                              |                   |                       |
| LCFF Transfers   |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                                  |                | 8091         | 200,000.00                   | 450,000.00        | 125.0%                |
| LCFF/Revenue Limit Transfers - Prior Years                     |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES  |                |              | 200,000.00                   | 450,000.00        | 125.0%                |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>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         | 3,250.00                     | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 3,250.00                     | 0.00              | -100.0%               |
| TOTAL, REVENUES  |                |              | 203,250.00                   | 450,000.00        | 121.4%                |

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

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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         | 203,250.00                   | 200,000.00        | -1.6%                 |
| 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<br>Operating Expenditures |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 203,250.00                   | 200,000.00        | -1.6%                 |
| <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%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)     |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 203,250.00                   | 200,000.00        | -1.6%                 |

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

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 200,000.00                   | 450,000.00        | 125.0%                |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 3,250.00                     | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES   |                |                     | 203,250.00                   | 450,000.00        | 121.4%                |
| <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      |                     | 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      |                     | 203,250.00                   | 200,000.00        | -1.6%                 |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 203,250.00                   | 200,000.00        | -1.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 0.00                         | 250,000.00        | New                   |
| <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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                         | 250,000.00        | New                   |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 12,065.00                    | 12,065.00         | 0.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 12,065.00                    | 12,065.00         | 0.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 12,065.00                    | 12,065.00         | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 12,065.00                    | 262,065.00        | 2072.1%               |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 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         | 12,065.00                    | 262,065.00        | 2072.1%               |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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



| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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               | 614,301.00                   | 240,000.00        | -60.9%                |
| 5) TOTAL, REVENUES  |                |                         | 614,301.00                   | 240,000.00        | -60.9%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 988,574.00                   | 482,039.00        | -51.2%                |
| 3) Employee Benefits  |                | 3000-3999               | 156,672.00                   | 124,464.00        | -20.6%                |
| 4) Books and Supplies   |                | 4000-4999               | 8,412.00                     | 7,910.00          | -6.0%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 109,720.00                   | 88,245.00         | -19.6%                |
| 6) Capital Outlay   |                | 6000-6999               | 60,355,782.00                | 26,360,341.00     | -56.3%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 61,619,160.00                | 27,062,999.00     | -56.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (61,004,859.00)              | (26,822,999.00)   | -56.0%                |
| <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               | 20,000,000.00                | 30,000,000.00     | 50.0%                 |
| 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  |                |                         | 20,000,000.00                | 30,000,000.00     | 50.0%                 |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (41,004,859.00)              | 3,177,001.00      | -107.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 48,445,878.00                | 7,441,019.00      | -84.6%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 48,445,878.00                | 7,441,019.00      | -84.6%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 48,445,878.00                | 7,441,019.00      | -84.6%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 7,441,019.00                 | 10,618,020.00     | 42.7%                 |
| 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         | 7,441,019.00                 | 10,618,020.00     | 42.7%                 |
| 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 8,399,545.69                 |                   |                       |
| 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                                      |                |              | 8,399,545.69                 |                   |                       |
| <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         | 40,060.07                    |                   |                       |
| 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                                 |                |              | 40,060.07                    |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 8,359,485.62                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 543,689.00                   | 240,000.00        | -55.9%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 70,612.00                    | 0.00              | -100.0%               |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 614,301.00                   | 240,000.00        | -60.9%                |
| TOTAL, REVENUES  |                |              | 614,301.00                   | 240,000.00        | -60.9%                |

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                                |                |              |                              |                   |                       |
| Classified Support Salaries                               |                | 2200         | 47,284.00                    | 65,426.00         | 38.4%                 |
| Classified Supervisors' and Administrators' Salaries      |                | 2300         | 49,088.00                    | 20,394.00         | -58.5%                |
| Clerical, Technical and Office Salaries                   |                | 2400         | 73,472.00                    | 31,856.00         | -56.6%                |
| Other Classified Salaries                                 |                | 2900         | 818,730.00                   | 364,363.00        | -55.5%                |
| TOTAL, CLASSIFIED SALARIES                                |                |              | 988,574.00                   | 482,039.00        | -51.2%                |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 2,112.00                     | 0.00              | -100.0%               |
| PERS  |                | 3201-3202    | 74,397.00                    | 63,460.00         | -14.7%                |
| OASDI/Medicare/Alternative                                |                | 3301-3302    | 28,096.00                    | 22,850.00         | -18.7%                |
| Health and Welfare Benefits                               |                | 3401-3402    | 41,464.00                    | 31,654.00         | -23.7%                |
| Unemployment Insurance                                    |                | 3501-3502    | 203.00                       | 154.00            | -24.1%                |
| Workers' Compensation                                     |                | 3601-3602    | 9,821.00                     | 5,829.00          | -40.6%                |
| 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    | 579.00                       | 517.00            | -10.7%                |
| TOTAL, EMPLOYEE BENEFITS                                  |                |              | 156,672.00                   | 124,464.00        | -20.6%                |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                              |                   |                       |
| Books and Other Reference Materials                       |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                    |                | 4300         | 6,442.00                     | 5,940.00          | -7.8%                 |
| Noncapitalized Equipment                                  |                | 4400         | 1,970.00                     | 1,970.00          | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                 |                |              | 8,412.00                     | 7,910.00          | -6.0%                 |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                              |                   |                       |
| Subagreements for Services                                |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                    |                | 5200         | 10,121.00                    | 8,619.00          | -14.8%                |
| 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 99,599.00                    | 79,626.00         | -20.1%                |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | 109,720.00                   | 88,245.00         | -19.6%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 31,237.00                    | 31,204.00         | -0.1%                 |
| Buildings and Improvements of Buildings  |                | 6200         | 58,104,684.00                | 25,378,538.00     | -56.3%                |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 2,219,861.00                 | 950,599.00        | -57.2%                |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 60,355,782.00                | 26,360,341.00     | -56.3%                |
| <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<br>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>                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 61,619,160.00                | 27,062,999.00     | -56.1%                |

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

| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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<br>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<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                    |                | 8971         | 20,000,000.00                | 30,000,000.00     | 50.0%                 |
| 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  |                |              | 20,000,000.00                | 30,000,000.00     | 50.0%                 |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>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><br>(a - b + c - d + e) |                |              | 20,000,000.00                | 30,000,000.00     | 50.0%                 |



| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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           | 614,301.00                   | 240,000.00        | -60.9%                |
| 5) TOTAL, REVENUES   |                |                     | 614,301.00                   | 240,000.00        | -60.9%                |
| <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      |                     | 61,619,160.00                | 27,062,999.00     | -56.1%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 61,619,160.00                | 27,062,999.00     | -56.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (61,004,859.00)              | (26,822,999.00)   | -56.0%                |
| <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           | 20,000,000.00                | 30,000,000.00     | 50.0%                 |
| 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   |                |                     | 20,000,000.00                | 30,000,000.00     | 50.0%                 |

| Description  | Function Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (41,004,859.00)              | 3,177,001.00      | -107.7%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 48,445,878.00                | 7,441,019.00      | -84.6%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 48,445,878.00                | 7,441,019.00      | -84.6%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 48,445,878.00                | 7,441,019.00      | -84.6%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 7,441,019.00                 | 10,618,020.00     | 42.7%                 |
| 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         | 7,441,019.00                 | 10,618,020.00     | 42.7%                 |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2019-20           | 2020-21       |
|---------------------------|------------------------|-------------------|---------------|
|                           |                        | Estimated Actuals | Budget        |
| 9010                      | Other Restricted Local | 7,441,019.00      | 10,618,020.00 |
| Total, Restricted Balance |                        | 7,441,019.00      | 10,618,020.00 |



| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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               | 2,380,000.00                 | 2,380,000.00      | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 2,380,000.00                 | 2,380,000.00      | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 79,599.00                    | 79,832.00         | 0.3%                  |
| 3) Employee Benefits  |                | 3000-3999               | 31,252.00                    | 33,589.00         | 7.5%                  |
| 4) Books and Supplies   |                | 4000-4999               | 2,000.00                     | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 40,635.00                    | 0.00              | -100.0%               |
| 6) Capital Outlay   |                | 6000-6999               | 2,500,000.00                 | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 2,231,000.00                 | 2,231,000.00      | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 4,884,486.00                 | 2,344,421.00      | -52.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (2,504,486.00)               | 35,579.00         | -101.4%               |
| <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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (2,504,486.00)               | 35,579.00         | -101.4%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,678,836.00                 | 1,174,350.00      | -68.1%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,678,836.00                 | 1,174,350.00      | -68.1%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 3,678,836.00                 | 1,174,350.00      | -68.1%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,174,350.00                 | 1,209,929.00      | 3.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.00                         | 35,579.00         | New                   |
| 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         | 1,174,350.00                 | 1,174,350.00      | 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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 1,433,983.33                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 500.00                       |                   |                       |
| 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                                      |                |              | 1,434,483.33                 |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 1,434,483.33                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 55,000.00                    | 55,000.00         | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts<br>Mitigation/Developer Fees                |                | 8681         | 2,325,000.00                 | 2,325,000.00      | 0.0%                  |
| Other Local Revenue<br>All Other Local Revenue                 |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                     |                |              | 2,380,000.00                 | 2,380,000.00      | 0.0%                  |
| TOTAL, REVENUES  |                |              | 2,380,000.00                 | 2,380,000.00      | 0.0%                  |



| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                         |                |              |                              |                   |                       |
| Other Certificated Salaries                          |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 39,084.00                    | 38,420.00         | -1.7%                 |
| Clerical, Technical and Office Salaries              |                | 2400         | 40,450.00                    | 41,412.00         | 2.4%                  |
| Other Classified Salaries                            |                | 2900         | 65.00                        | 0.00              | -100.0%               |
| TOTAL, CLASSIFIED SALARIES                           |                |              | 79,599.00                    | 79,832.00         | 0.3%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 13,928.00                    | 16,525.00         | 18.6%                 |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 5,567.00                     | 5,747.00          | 3.2%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 9,774.00                     | 9,742.00          | -0.3%                 |
| Unemployment Insurance                               |                | 3501-3502    | 38.00                        | 38.00             | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 1,882.00                     | 1,474.00          | -21.7%                |
| 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    | 63.00                        | 63.00             | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 31,252.00                    | 33,589.00         | 7.5%                  |
| <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         | 2,000.00                     | 0.00              | -100.0%               |
| Noncapitalized Equipment                             |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                            |                |              | 2,000.00                     | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 1,500.00                     | 0.00              | -100.0%               |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 5,035.00                     | 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<br>Operating Expenditures                     |                | 5800         | 32,100.00                    | 0.00              | -100.0%               |
| Communications   |                | 5900         | 2,000.00                     | 0.00              | -100.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 40,635.00                    | 0.00              | -100.0%               |
| <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         | 2,500,000.00                 | 0.00              | -100.0%               |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 2,500,000.00                 | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 1,091,000.00                 | 1,091,000.00      | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 1,140,000.00                 | 1,140,000.00      | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 2,231,000.00                 | 2,231,000.00      | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 4,884,486.00                 | 2,344,421.00      | -52.0%                |

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

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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           | 2,380,000.00                 | 2,380,000.00      | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 2,380,000.00                 | 2,380,000.00      | 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      |                     | 2,653,486.00                 | 113,421.00        | -95.7%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 2,231,000.00                 | 2,231,000.00      | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 4,884,486.00                 | 2,344,421.00      | -52.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (2,504,486.00)               | 35,579.00         | -101.4%               |
| <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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (2,504,486.00)               | 35,579.00         | -101.4%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,678,836.00                 | 1,174,350.00      | -68.1%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,678,836.00                 | 1,174,350.00      | -68.1%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 3,678,836.00                 | 1,174,350.00      | -68.1%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 1,174,350.00                 | 1,209,929.00      | 3.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.00                         | 35,579.00         | New                   |
| 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         | 1,174,350.00                 | 1,174,350.00      | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description            | 2019-20           | 2020-21   |
|---------------------------|------------------------|-------------------|-----------|
|                           |                        | Estimated Actuals | Budget    |
| 9010                      | Other Restricted Local | 0.00              | 35,579.00 |
| Total, Restricted Balance |                        | 0.00              | 35,579.00 |

| Description   | Resource Codes | Object Codes            | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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,<br>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<br/>OVER EXPENSES BEFORE OTHER<br/>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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>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         | 33,942.00                    | 33,942.00         | 0.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 33,942.00                    | 33,942.00         | 0.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 33,942.00                    | 33,942.00         | 0.0%                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 33,942.00                    | 33,942.00         | 0.0%                  |
| Components of Ending Net Position                              |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets                            |                | 9796         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position                                   |                | 9790         | 33,942.00                    | 33,942.00         | 0.0%                  |



| Description   | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 34,450.52                    |                   |                       |
| 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                                   |                |              | 34,450.52                    |                   |                       |
| <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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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<br>(G10 + H2) - (I7 + J2) |                |              | 34,450.52                    |                   |                       |

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

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 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%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                  |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated  |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                               |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| Food   |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 0.00                         | 0.00              | 0.0%                  |

|   |                |              | 2019-20           | 2020-21 | Percent    |
|---|----------------|--------------|-------------------|---------|------------|
| Description   | Resource Codes | Object Codes | Estimated Actuals | Budget  | 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%       |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES                |                |              | 0.00              | 0.00    | 0.0%       |
| <b>DEPRECIATION</b>   |                |              |                   |         |            |
| Depreciation Expense  |                | 6900         | 0.00              | 0.00    | 0.0%       |
| TOTAL, DEPRECIATION   |                |              | 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%       |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00              | 0.00    | 0.0%       |
| TOTAL, EXPENSES   |                |              | 0.00              | 0.00    | 0.0%       |

| Description  | Resource Codes | Object Codes | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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>OTHER SOURCES/USES</b>                                      |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>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<br>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<br/>(a + c - d + e)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2019-20<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>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<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>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<br>Estimated Actuals | 2020-21<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>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         | 33,942.00                    | 33,942.00         | 0.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 33,942.00                    | 33,942.00         | 0.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)                 |                |              | 33,942.00                    | 33,942.00         | 0.0%                  |
| 2) Ending Net Position, June 30 (E + F1e)                      |                |              | 33,942.00                    | 33,942.00         | 0.0%                  |
| Components of Ending Net Position                              |                |              |                              |                   |                       |
| a) Net Investment in Capital Assets                            |                | 9796         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position                                     |                | 9797         | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position                                   |                | 9790         | 33,942.00                    | 33,942.00         | 0.0%                  |



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



## Supplemental Information



| 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><br>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)  | 3,670.84                  | 3,670.84   | 3,670.84   | 3,716.09          | 3,716.09             | 3,716.09             |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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><br>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>   | 3,670.84                  | 3,670.84   | 3,670.84   | 3,716.09          | 3,716.09             | 3,716.09             |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   | 13.59                     | 13.59      | 13.59      | 13.13             | 13.13                | 13.13                |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 13.59                     | 13.59      | 13.59      | 13.13             | 13.13                | 13.13                |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 3,684.43                  | 3,684.43   | 3,684.43   | 3,729.22          | 3,729.22             | 3,729.22             |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |

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

| Description   | 2019-20 Estimated Actuals |            |            | 2020-21 Budget    |                      |                      |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|   | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.<br>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>  |                           |            |            |                   |                      |                      |
| <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>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <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>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |





|  | Object                               | Beginning<br>Balances<br>(Ref. Only) | July           | August         | September      | October        | November        | December        | January       | February       |
|--|--------------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|---------------|----------------|
| ESTIMATES THROUGH THE MONTH OF                     |                                      |                                      | JUNE           |                |                |                |                 |                 |               |                |
| A. BEGINNING CASH                                  |                                      |                                      | 9,439,701.46   | 7,916,066.12   | 3,528,280.63   | (2,213,188.26) | (6,019,003.78)  | (11,970,073.32) | 7,438,025.80  | 10,809,422.55  |
| B. RECEIPTS  |                                      |                                      |                |                |                |                |                 |                 |               |                |
| LCFF/Revenue Limit Sources                         | 8010-8019                            |                                      | 265,542.28     | 265,542.28     | 437,699.48     | 265,542.28     | 0.00            | 172,156.27      | 106,216.91    | 120,378.55     |
|  | 8020-8079                            |                                      | 729,012.95     | 0.00           | 0.00           | 858,632.94     | 0.00            | 19,260,639.24   | 10,379,220.12 | 0.00           |
|  | 8080-8099                            |                                      | 0.00           | 0.00           | (370,328.82)   | (142,636.67)   | (285,273.33)    | 0.00            | (142,636.67)  | (142,636.67)   |
|  | 8100-8299                            |                                      | 0.00           | 0.00           | 156,421.67     | 92,555.10      | 18,784.74       | 0.00            | 151,294.51    | 40,077.72      |
|  | 8300-8599                            |                                      | 151,418.68     | 0.00           | 0.00           | 891,538.79     | 136,876.03      | 370,600.95      | 0.00          | 0.00           |
|  | 8600-8799                            |                                      | 0.00           | 318,345.71     | 237,599.18     | 781,696.15     | 257,442.76      | 1,991,566.43    | 1,695,063.59  | 276,670.10     |
|  | 8910-8929                            |                                      |                |                |                |                |                 |                 |               |                |
|  | 8930-8979                            |                                      |                |                |                |                |                 |                 |               |                |
|  | TOTAL RECEIPTS                       |                                      | 1,145,973.91   | 583,887.99     | 461,391.51     | 2,747,328.59   | 127,830.20      | 21,794,962.89   | 12,189,158.46 | 294,489.70     |
| C. DISBURSEMENTS                                   |                                      |                                      |                |                |                |                |                 |                 |               |                |
| Certificated Salaries                              | 1000-1999                            |                                      | 275,702.86     | 2,580,413.12   | 2,702,450.01   | 2,685,253.22   | 2,687,856.06    | 169,160.58      | 5,212,826.17  | 2,643,928.21   |
|  | 2000-2999                            |                                      | 523,157.81     | 933,953.16     | 986,304.32     | 1,000,749.11   | 985,235.76      | 1,057,226.80    | 972,821.72    | 954,468.01     |
|  | 3000-3999                            |                                      | 376,996.52     | 1,337,713.06   | 1,387,700.54   | 1,420,814.21   | 1,364,400.69    | 544,227.80      | 2,256,403.64  | 1,392,860.81   |
|  | 4000-4999                            |                                      | 293,809.10     | 195,296.30     | 539,722.88     | 389,649.89     | 403,840.37      | 147,897.04      | 211,770.85    | 259,286.04     |
|  | 5000-5999                            |                                      | 368,606.08     | 389,000.57     | 522,459.42     | 605,223.04     | 545,696.56      | 429,763.65      | 851,969.65    | 611,469.38     |
|  | 6000-6599                            |                                      | 5,967.58       | 5,078.57       | 14,537.97      | 66,498.43      | 67,061.41       | 41,518.54       | 20,314.29     | 30,143.93      |
|  | 7000-7499                            |                                      | 0.00           | 0.00           | 235,747.58     | (391.18)       | 28,534.87       | 0.00            | (70.70)       | (1,088.28)     |
|  | 7600-7629                            |                                      |                |                |                |                |                 |                 |               |                |
|  | 7630-7699                            |                                      |                |                |                |                |                 |                 |               |                |
|  | TOTAL DISBURSEMENTS                  |                                      | 1,844,239.95   | 5,441,454.78   | 6,388,922.72   | 6,147,796.72   | 6,092,625.72    | 2,389,794.41    | 9,526,035.62  | 5,891,068.10   |
| D. BALANCE SHEET ITEMS                             |                                      |                                      |                |                |                |                |                 |                 |               |                |
| Assets and Deferred Outflows                       | 9111-9199                            |                                      |                |                |                |                |                 |                 |               |                |
|  | 9200-9299                            |                                      | 866,367.91     | 508,083.07     | 301,381.23     | 580,927.83     | 10,764.73       | 2,256.47        | 709,059.99    | 14,955.19      |
|  | 9310                                 |                                      |                |                |                |                |                 |                 |               |                |
|  | 9320                                 |                                      |                |                |                |                |                 |                 |               |                |
|  | 9330                                 |                                      |                |                |                |                |                 |                 |               |                |
|  | 9340                                 |                                      |                |                |                |                |                 |                 |               |                |
|  | 9400                                 |                                      |                |                |                |                |                 |                 |               |                |
|  | SUBTOTAL                             | 0.00                                 | 866,367.91     | 508,083.07     | 301,381.23     | 580,927.83     | 10,764.73       | 2,256.47        | 709,059.99    | 14,955.19      |
|  | Liabilities and Deferred Inflows     |                                      |                |                |                |                |                 |                 |               |                |
|  | 9500-9599                            |                                      | 1,691,737.21   | 38,301.77      | 115,318.91     | 986,275.22     | (2,961.25)      | (674.17)        | 786.08        | (1,431.55)     |
| Nonoperating                                       | 9610                                 |                                      |                |                |                |                |                 |                 |               |                |
|  | 9640                                 |                                      |                |                |                |                |                 |                 |               |                |
|  | 9650                                 |                                      |                |                |                |                |                 |                 |               |                |
|  | 9690                                 |                                      |                |                |                |                |                 |                 |               |                |
|  | SUBTOTAL                             | 0.00                                 | 1,691,737.21   | 38,301.77      | 115,318.91     | 986,275.22     | (2,961.25)      | (674.17)        | 786.08        | (1,431.55)     |
|  | Suspense Clearing                    |                                      | 0.00           |                |                |                |                 |                 |               |                |
|  | TOTAL BALANCE SHEET ITEMS            | 0.00                                 | (825,369.30)   | 469,781.30     | 186,062.32     | (405,347.39)   | 13,725.98       | 2,930.64        | 708,273.91    | 16,386.74      |
|  | E. NET INCREASE/DECREASE (B - C + D) |                                      | (1,523,635.34) | (4,387,785.49) | (5,741,468.89) | (3,805,815.52) | (5,951,069.54)  | 19,408,099.12   | 3,371,396.75  | (5,580,191.66) |
|  | F. ENDING CASH (A + E)               |                                      | 7,916,066.12   | 3,528,280.63   | (2,213,188.26) | (6,019,003.78) | (11,970,073.32) | 7,438,025.80    | 10,809,422.55 | 5,229,230.89   |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |                                      |                                      |                |                |                |                |                 |                 |               |                |

|  | Object    | March          | April         | May           | June           | Accruals       | Adjustments | TOTAL          | BUDGET         |
|--|-----------|----------------|---------------|---------------|----------------|----------------|-------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH OF                     | JUNE      |                |               |               |                |                |             |                |                |
| A. BEGINNING CASH                                  |           | 5,229,230.89   | (217,368.13)  | 10,542,411.45 | 12,488,460.94  |                |             |                |                |
| B. RECEIPTS  |           |                |               |               |                |                |             |                |                |
| LCFF/Revenue Limit Sources                         |           |                |               |               |                |                |             |                |                |
| Principal Apportionment                            | 8010-8019 | 292,011.07     | 120,378.55    | 120,378.55    | 292,686.96     | 381.82         |             | 2,458,915.00   | 2,458,915.00   |
| Property Taxes                                     | 8020-8079 | 0.00           | 14,495,330.00 | 6,147,101.74  | 2,133,317.69   | (78,052.68)    |             | 53,925,202.00  | 53,925,202.00  |
| Miscellaneous Funds                                | 8080-8099 | (249,614.69)   | (124,807.34)  | (124,807.34)  | 309,337.30     | (236,919.77)   |             | (1,519,324.00) | (1,519,324.00) |
| Federal Revenue                                    | 8100-8299 | 112,087.61     | 172,762.98    | 6,971.24      | 329,458.69     | 276,006.76     |             | 1,356,421.02   | 1,553,421.00   |
| Other State Revenue                                | 8300-8599 | (8,943.52)     | 493,034.34    | 0.00          | 534,601.95     | 2,838,234.78   |             | 5,407,362.00   | 4,889,371.00   |
| Other Local Revenue                                | 8600-8799 | 233,439.94     | 1,421,413.01  | 1,338,135.97  | 1,001,960.26   | 615,011.89     |             | 10,168,344.99  | 10,168,444.00  |
| Interfund Transfers In                             | 8910-8929 |                |               |               |                |                |             | 0.00           | 0.00           |
| All Other Financing Sources                        | 8930-8979 |                |               |               |                |                |             | 0.00           | 0.00           |
| TOTAL RECEIPTS                                     |           | 378,980.41     | 16,578,111.54 | 7,487,780.16  | 4,592,362.85   | 3,414,662.80   | 0.00        | 71,796,921.01  | 71,476,029.00  |
| C. DISBURSEMENTS                                   |           |                |               |               |                |                |             |                |                |
| Certificated Salaries                              | 1000-1999 | 2,723,431.13   | 2,698,800.95  | 2,611,214.12  | 3,212,019.21   | (289,676.64)   |             | 29,903,379.00  | 29,903,379.00  |
| Classified Salaries                                | 2000-2999 | 1,044,733.93   | 1,015,856.69  | 1,008,173.30  | 1,193,707.65   | (35,229.28)    |             | 11,641,158.98  | 11,641,159.00  |
| Employee Benefits                                  | 3000-3999 | 1,419,275.00   | 1,421,876.37  | 1,411,236.39  | 1,480,111.30   | 2,710,761.68   |             | 18,524,378.01  | 18,524,378.00  |
| Books and Supplies                                 | 4000-4999 | 184,059.12     | 130,576.06    | 124,907.40    | 336,110.48     | 179,301.48     |             | 3,396,227.01   | 3,075,236.00   |
| Services   | 5000-5999 | 361,400.95     | 438,107.45    | 300,719.59    | 439,143.07     | 542,005.59     |             | 6,405,565.00   | 6,405,565.00   |
| Capital Outlay                                     | 6000-6599 | 12,970.61      | 14,258.54     | 80,718.37     |                | 75,328.76      |             | 434,397.00     | 434,397.00     |
| Other Outgo  | 7000-7499 | 94,824.02      | 18,146.18     | (2,719.32)    | (1,768.47)     | 53,656.34      |             | 424,871.04     | 424,871.00     |
| Interfund Transfers Out                            | 7600-7629 |                |               |               |                | 577,144.40     |             | 775,229.00     |                |
| All Other Financing Uses                           | 7630-7699 |                |               |               |                |                |             | 0.00           | 0.00           |
| TOTAL DISBURSEMENTS                                |           | 5,840,694.76   | 5,737,622.24  | 5,534,249.85  | 6,659,323.24   | 3,813,292.33   | 0.00        | 71,307,120.44  | 71,184,214.00  |
| D. BALANCE SHEET ITEMS                             |           |                |               |               |                |                |             |                |                |
| Assets and Deferred Outflows                       |           |                |               |               |                |                |             |                |                |
| Cash Not in Treasury                               | 9111-9199 |                |               |               |                |                |             | 0.00           |                |
| Accounts Receivable                                | 9200-9299 | 12,089.89      | (3,720.50)    | (3,708.06)    | (1,671,721.00) | (1,326,736.75) |             | 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           |                |
| SUBTOTAL   |           | 12,089.89      | (3,720.50)    | (3,708.06)    | (1,671,721.00) | (1,326,736.75) | 0.00        | 0.00           |                |
| Liabilities and Deferred Inflows                   |           |                |               |               |                |                |             |                |                |
| Accounts Payable                                   | 9500-9599 | (3,025.44)     | 76,989.22     | 3,772.76      | (573,931.22)   | (2,331,157.54) |             | 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           |                |
| SUBTOTAL   |           | (3,025.44)     | 76,989.22     | 3,772.76      | (573,931.22)   | (2,331,157.54) | 0.00        | 0.00           |                |
| Nonoperating                                       |           |                |               |               |                |                |             |                |                |
| Suspense Clearing                                  | 9910      |                |               |               |                |                |             | 0.00           |                |
| TOTAL BALANCE SHEET ITEMS                          |           | 15,115.33      | (80,709.72)   | (7,480.82)    | (1,097,789.78) | 1,004,420.79   | 0.00        | 0.00           |                |
| E. NET INCREASE/DECREASE (B - C + D)               |           | (5,446,599.02) | 10,759,779.58 | 1,946,049.49  | (3,164,750.17) | 605,791.26     | 0.00        | 489,800.57     | 291,815.00     |
| F. ENDING CASH (A + E)                             |           | (217,368.13)   | 10,542,411.45 | 12,488,460.94 | 9,323,710.77   |                |             |                |                |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |                |               |               |                |                |             | 9,929,502.03   |                |

|                                      | Object    | Beginning<br>Balances<br>(Ref. Only) | July         | August       | September    | October      | November     | December     | January      | February     |
|--------------------------------------|-----------|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ESTIMATES THROUGH THE MONTH OF       | JUNE      |                                      | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 |
| A. BEGINNING CASH                    |           |                                      |              |              |              |              |              |              |              |              |
| B. RECEIPTS                          |           |                                      |              |              |              |              |              |              |              |              |
| LCFF/Revenue Limit Sources           | 8010-8019 |                                      |              |              |              |              |              |              |              |              |
| Principal Apportionment              | 8020-8079 |                                      |              |              |              |              |              |              |              |              |
| Property Taxes                       | 8080-8099 |                                      |              |              |              |              |              |              |              |              |
| Miscellaneous Funds                  | 8100-8299 |                                      |              |              |              |              |              |              |              |              |
| Federal Revenue                      | 8300-8599 |                                      |              |              |              |              |              |              |              |              |
| Other State Revenue                  | 8600-8799 |                                      |              |              |              |              |              |              |              |              |
| Other Local Revenue                  | 8910-8929 |                                      |              |              |              |              |              |              |              |              |
| Interfund Transfers In               | 8930-8979 |                                      |              |              |              |              |              |              |              |              |
| All Other Financing Sources          |           |                                      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| TOTAL RECEIPTS                       |           |                                      |              |              |              |              |              |              |              |              |
| C. DISBURSEMENTS                     |           |                                      |              |              |              |              |              |              |              |              |
| Certificated Salaries                | 1000-1999 |                                      |              |              |              |              |              |              |              |              |
| Classified Salaries                  | 2000-2999 |                                      |              |              |              |              |              |              |              |              |
| Employee Benefits                    | 3000-3999 |                                      |              |              |              |              |              |              |              |              |
| Books and Supplies                   | 4000-4999 |                                      |              |              |              |              |              |              |              |              |
| Services                             | 5000-5999 |                                      |              |              |              |              |              |              |              |              |
| Capital Outlay                       | 6000-6599 |                                      |              |              |              |              |              |              |              |              |
| Other Outgo                          | 7000-7499 |                                      |              |              |              |              |              |              |              |              |
| Interfund Transfers Out              | 7600-7629 |                                      |              |              |              |              |              |              |              |              |
| All Other Financing Uses             | 7630-7699 |                                      |              |              |              |              |              |              |              |              |
| TOTAL DISBURSEMENTS                  |           |                                      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| D. BALANCE SHEET ITEMS               |           |                                      |              |              |              |              |              |              |              |              |
| Assets and Deferred Outflows         |           |                                      |              |              |              |              |              |              |              |              |
| Cash Not in Treasury                 | 9111-9199 |                                      |              |              |              |              |              |              |              |              |
| Accounts Receivable                  | 9200-9299 |                                      |              |              |              |              |              |              |              |              |
| Due From Other Funds                 | 9310      |                                      |              |              |              |              |              |              |              |              |
| Stores                               | 9320      |                                      |              |              |              |              |              |              |              |              |
| Prepaid Expenditures                 | 9330      |                                      |              |              |              |              |              |              |              |              |
| Other Current Assets                 | 9340      |                                      |              |              |              |              |              |              |              |              |
| Deferred Outflows of Resources       | 9490      |                                      |              |              |              |              |              |              |              |              |
| SUBTOTAL                             |           | 0.00                                 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Liabilities and Deferred Inflows     |           |                                      |              |              |              |              |              |              |              |              |
| Accounts Payable                     | 9500-9599 |                                      |              |              |              |              |              |              |              |              |
| Due To Other Funds                   | 9610      |                                      |              |              |              |              |              |              |              |              |
| Current Loans                        | 9640      |                                      |              |              |              |              |              |              |              |              |
| Unearned Revenues                    | 9650      |                                      |              |              |              |              |              |              |              |              |
| Deferred Inflows of Resources        | 9690      |                                      |              |              |              |              |              |              |              |              |
| SUBTOTAL                             |           | 0.00                                 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| Nonoperating                         |           |                                      |              |              |              |              |              |              |              |              |
| Suspense Clearing                    | 9910      |                                      |              |              |              |              |              |              |              |              |
| TOTAL BALANCE SHEET ITEMS            |           | 0.00                                 | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| E. NET INCREASE/DECREASE (B - C + D) |           |                                      | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         | 0.00         |
| F. ENDING CASH (A + E)               |           |                                      | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 |
| G. ENDING CASH, PLUS CASH            |           |                                      |              |              |              |              |              |              |              |              |
| ACCRUALS AND ADJUSTMENTS             |           |                                      |              |              |              |              |              |              |              |              |

|                                      | Object    | March        | April        | May          | June         | Accruals | Adjustments | TOTAL        | BUDGET |
|--------------------------------------|-----------|--------------|--------------|--------------|--------------|----------|-------------|--------------|--------|
| ESTIMATES THROUGH THE MONTH OF       | JUNE      | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 |          |             |              |        |
| A. BEGINNING CASH                    |           |              |              |              |              |          |             |              |        |
| B. RECEIPTS                          |           |              |              |              |              |          |             |              |        |
| LCFF/Revenue Limit Sources           | 8010-8019 |              |              |              |              |          |             | 0.00         |        |
| Principal Apportionment              | 8020-8079 |              |              |              |              |          |             | 0.00         |        |
| Property Taxes                       | 8080-8099 |              |              |              |              |          |             | 0.00         |        |
| Miscellaneous Funds                  | 8100-8299 |              |              |              |              |          |             | 0.00         |        |
| Federal Revenue                      | 8300-8599 |              |              |              |              |          |             | 0.00         |        |
| Other State Revenue                  | 8600-8799 |              |              |              |              |          |             | 0.00         |        |
| Other Local Revenue                  | 8810-8929 |              |              |              |              |          |             | 0.00         |        |
| Interfund Transfers In               | 8930-8979 |              |              |              |              |          |             | 0.00         |        |
| All Other Financing Sources          |           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00     | 0.00        | 0.00         | 0.00   |
| TOTAL RECEIPTS                       |           |              |              |              |              |          |             |              |        |
| C. DISBURSEMENTS                     |           |              |              |              |              |          |             |              |        |
| Certificated Salaries                | 1000-1999 |              |              |              |              |          |             | 0.00         |        |
| Classified Salaries                  | 2000-2999 |              |              |              |              |          |             | 0.00         |        |
| Employee Benefits                    | 3000-3999 |              |              |              |              |          |             | 0.00         |        |
| Books and Supplies                   | 4000-4999 |              |              |              |              |          |             | 0.00         |        |
| Services                             | 5000-5999 |              |              |              |              |          |             | 0.00         |        |
| Capital Outlay                       | 6000-6599 |              |              |              |              |          |             | 0.00         |        |
| Other Outgo                          | 7000-7499 |              |              |              |              |          |             | 0.00         |        |
| Interfund Transfers Out              | 7600-7629 |              |              |              |              |          |             | 0.00         |        |
| All Other Financing Uses             | 7630-7699 |              |              |              |              |          |             | 0.00         |        |
| TOTAL DISBURSEMENTS                  |           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00     | 0.00        | 0.00         | 0.00   |
| D. BALANCE SHEET ITEMS               |           |              |              |              |              |          |             |              |        |
| Assets and Deferred Outflows         |           |              |              |              |              |          |             |              |        |
| 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         |        |
| SUBTOTAL                             |           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00     | 0.00        | 0.00         | 0.00   |
| Liabilities and Deferred Inflows     |           |              |              |              |              |          |             |              |        |
| 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         |        |
| SUBTOTAL                             |           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00     | 0.00        | 0.00         | 0.00   |
| Nonoperating                         |           |              |              |              |              |          |             |              |        |
| Suspense Clearing                    | 9910      |              |              |              |              |          |             | 0.00         |        |
| TOTAL BALANCE SHEET ITEMS            |           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00     | 0.00        | 0.00         | 0.00   |
| E. NET INCREASE/DECREASE (B - C + D) |           | 0.00         | 0.00         | 0.00         | 0.00         | 0.00     | 0.00        | 0.00         | 0.00   |
| F. ENDING CASH (A + E)               |           | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 | 9,323,710.77 |          |             |              |        |
| G. ENDING CASH, PLUS CASH            |           |              |              |              |              |          |             | 9,323,710.77 |        |
| ACCRUALS AND ADJUSTMENTS             |           |              |              |              |              |          |             |              |        |

| 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                 | 29,477,824.00              | 301     | 0.00                        | 303     | 29,477,824.00                                    | 305     | 201,743.00                               |   | 307     | 29,276,081.00                                | 309     |
| 2000 - Classified Salaries                   | 11,349,250.00              | 311     | 384.00                      | 313     | 11,348,866.00                                    | 315     | 2,132,315.00                             |   | 317     | 9,216,551.00                                 | 319     |
| 3000 - Employee Benefits                     | 18,043,134.00              | 321     | 746,928.00                  | 323     | 17,296,206.00                                    | 325     | 963,050.00                               |   | 327     | 16,333,156.00                                | 329     |
| 4000 - Books, Supplies Equip Replace. (6500) | 2,711,014.00               | 331     | 8,624.00                    | 333     | 2,702,390.00                                     | 335     | 1,004,147.00                             |   | 337     | 1,698,243.00                                 | 339     |
| 5000 - Services. . . & 7300 - Indirect Costs | 6,890,537.00               | 341     | 138,254.00                  | 343     | 6,752,283.00                                     | 345     | 704,976.00                               |   | 347     | 6,047,307.00                                 | 349     |
| TOTAL  |                            |         |                             |         | 67,577,569.00                                    | 365     | TOTAL                                    |   |         | 62,571,338.00                                | 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        | 23,015,001.00 |        | 375     |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .   | 2100        | 2,069,736.00  |        | 380     |
| 3. STRS. . . . .   | 3101 & 3102 | 5,907,259.00  |        | 382     |
| 4. PERS. . . . .   | 3201 & 3202 | 537,412.00    |        | 383     |
| 5. OASDI - Regular, Medicare and Alternative. . . . .  | 3301 & 3302 | 526,706.00    |        | 384     |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). . . . .   | 3401 & 3402 | 3,370,773.00  |        | 385     |
| 7. Unemployment Insurance. . . . .   | 3501 & 3502 | 12,028.00     |        | 390     |
| 8. Workers' Compensation Insurance. . . . .  | 3601 & 3602 | 604,120.00    |        | 392     |
| 9. OPEB, Active Employees (EC 41372). . . . .  | 3751 & 3752 | 0.00          |        |         |
| 10. Other Benefits (EC 22310). . . . .   | 3901 & 3902 | 1,104.00      |        | 393     |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .   |             | 36,044,139.00 |        | 395     |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. . . . .  |             | 0.00          |        |         |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |             | 0.00          |        | 396     |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |             |               |        | 396     |
| 14. TOTAL SALARIES AND BENEFITS. . . . .   |             | 36,044,139.00 |        | 397     |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . |             | 57.60%        |        |         |
| 16. District is exempt from EC 41372 because it meets the provisions<br>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) . . . . .  | 57.60%        |
| 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). . . . . | 62,571,338.00 |
| 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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| 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                 | 29,903,379.00              | 301     | 0.00                        | 303     | 29,903,379.00                                    | 305     | 185,748.00                               |   | 307     | 29,717,631.00                               | 309     |
| 2000 - Classified Salaries                   | 11,641,159.00              | 311     | 0.00                        | 313     | 11,641,159.00                                    | 315     | 2,231,184.00                             |   | 317     | 9,409,975.00                                | 319     |
| 3000 - Employee Benefits                     | 18,524,378.00              | 321     | 716,260.00                  | 323     | 17,808,118.00                                    | 325     | 1,068,901.00                             |   | 327     | 16,739,217.00                               | 329     |
| 4000 - Books, Supplies Equip Replace. (6500) | 3,075,236.00               | 331     | 0.00                        | 333     | 3,075,236.00                                     | 335     | 908,145.00                               |   | 337     | 2,167,091.00                                | 339     |
| 5000 - Services. . . & 7300 - Indirect Costs | 6,335,376.00               | 341     | 30,000.00                   | 343     | 6,305,376.00                                     | 345     | 424,628.00                               |   | 347     | 5,880,748.00                                | 349     |
| TOTAL  |                            |         |                             |         | 68,733,268.00                                    | 365     | TOTAL                                    |   |         | 63,914,662.00                               | 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        | 23,189,213.00 |        | 375     |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .   | 2100        | 2,252,797.00  |        | 380     |
| 3. STRS. . . . .   | 3101 & 3102 | 5,902,029.00  |        | 382     |
| 4. PERS. . . . .   | 3201 & 3202 | 632,624.00    |        | 383     |
| 5. OASDI - Regular, Medicare and Alternative. . . . .  | 3301 & 3302 | 534,896.00    |        | 384     |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and<br>Annuity Plans). . . . .   | 3401 & 3402 | 3,644,306.00  |        | 385     |
| 7. Unemployment Insurance. . . . .   | 3501 & 3502 | 12,153.00     |        | 390     |
| 8. Workers' Compensation Insurance. . . . .  | 3601 & 3602 | 474,100.00    |        | 392     |
| 9. OPEB, Active Employees (EC 41372). . . . .  | 3751 & 3752 | 0.00          |        |         |
| 10. Other Benefits (EC 22310). . . . .   | 3901 & 3902 | 1,228.00      |        | 393     |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .   |             | 36,643,346.00 |        | 395     |
| 12. Less: Teacher and Instructional Aide Salaries and<br>Benefits deducted in Column 2. . . . .  |             | 0.00          |        |         |
| 13a. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |             | 0.00          |        | 396     |
| b. Less: Teacher and Instructional Aide Salaries and<br>Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |             |               |        | 396     |
| 14. TOTAL SALARIES AND BENEFITS. . . . .   |             | 36,643,346.00 |        | 397     |
| 15. Percent of Current Cost of Education Expended for Classroom<br>Compensation (EDP 397 divided by EDP 369) Line 15 must<br>equal or exceed 60% for elementary, 55% for unified and 50%<br>for high school districts to avoid penalty under provisions of EC 41372. . . . . |             | 57.33%        |        |         |
| 16. District is exempt from EC 41372 because it meets the provisions<br>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) . . . . .  | 57.33%        |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .                                  | 0.00%         |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . . | 63,914,662.00 |
| 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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| Section I - Expenditures   | Funds 01, 09, and 62  |                                       |   | 2019-20<br>Expenditures |
|--|---|---------------------------------------|---|-------------------------|
|  | Goals   | Functions                             | Objects                                       |                         |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                                   | 1000-7999                                     | 71,138,467.00           |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3385)                           | All   | All                                   | 1000-7999                                     | 3,235,722.00            |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B) |   |                                       |   |                         |
| 1. Community Services  | All   | 5000-5999                             | 1000-7999                                     | 105,618.00              |
| 2. Capital Outlay  | All except<br>7100-7199   | All except<br>5000-5999               | 6000-6999                                     | 1,053,293.00            |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 558,761.00              |
| 4. Other Transfers Out   | All   | 9200                                  | 7200-7299                                     | 0.00                    |
| 5. Interfund Transfers Out   | All   | 9300                                  | 7600-7629                                     | 873,939.00              |
| 6. All Other Financing Uses  | All   | 9100                                  | 7699  | 0.00                    |
|  |   | 9200                                  | 7651  |                         |
| 7. Nonagency   | 7100-7199   | All except<br>5000-5999,<br>9000-9999 | 1000-7999                                     | 0.00                    |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate<br>costs of services for which tuition is received)     | All   | All                                   | 8710  | 772,000.00              |
| 9. Supplemental expenditures made as a result of a<br>Presidentially declared disaster                               | Manually entered. Must not include<br>expenditures in lines B, C1-C8, D1, or<br>D2. |                                       |   |                         |
| 10. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C9)               |   |                                       |   | 3,363,611.00            |
| D. Plus additional MOE expenditures:   |   |                                       |   |                         |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)                    | All   | All                                   | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 | 638,942.00              |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |   |                         |
| E. Total expenditures subject to MOE<br>(Line A minus lines B and C10, plus lines D1 and D2)                         |   |                                       |   | 65,178,076.00           |

| Section II - Expenditures Per ADA  |               | 2019-20<br>Annual ADA/<br>Exps. Per ADA |
|--|---------------|---|
| A. Average Daily Attendance<br>(Form A, Annual ADA column, sum of lines A6 and C9)   |               | 3,684.43                                |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |               | 17,690.14                               |
| <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.) | 67,580,127.94 | 18,326.96                               |
| 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)  | 67,580,127.94 | 18,326.96                               |
| B. Required effort (Line A.2 times 90%)  | 60,822,115.15 | 16,494.26                               |
| C. Current year expenditures (Line I.E and Line II.B)  | 65,178,076.00 | 17,690.14                               |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00          | 0.00                                    |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(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> |
|  |                           |                             |
|  |                           |                             |
|  |                           |                             |
|  |                           |                             |
|  |                           |                             |
| Total adjustments to base expenditures   | 0.00                      | 0.00                        |



**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,728,529.00
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.

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**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) 56,395,445.00

**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) 3.07%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

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

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

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

**A. Indirect Costs**

|   |              |
|---|--------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 2,583,745.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 235,470.00   |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)  | 0.00         |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)   | 0.00         |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 207,460.90   |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(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)  | 3,026,675.90 |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | 188,781.22   |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 3,215,457.12 |

**B. Base Costs**

|   |               |
|---|---------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 40,218,690.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 8,683,894.00  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)   | 8,129,481.00  |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 977,310.00    |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 105,618.00    |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)   | 0.00          |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)  | 803,518.00    |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)   | 0.00          |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 13,284.00     |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 0.00          |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 6,550,223.10  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(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)  | 196,688.00    |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)  | 575,366.00    |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)  | 1,317,949.00  |
| 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)   | 67,572,021.10 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

|   |       |
|---|-------|
| (For information only - not for use when claiming/recovering indirect costs)<br>(Line A8 divided by Line B19) | 4.48% |
|---|-------|

**D. Preliminary Proposed Indirect Cost Rate**

|   |       |
|---|-------|
| (For final approved fixed-with-carry-forward rate for use in 2021-22 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> )<br>(Line A10 divided by Line B19) | 4.76% |
|---|-------|

**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>3,026,675.90</u>   |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                       |
| 1. Carry-forward adjustment from the second prior year   | <u>(533,688.76)</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 (3.41%) times Part III, Line B19); zero if negative   | <u>188,781.22</u>     |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.41%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.39%) times Part III, Line B19); zero if positive  | <u>0.00</u>           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | <u>188,781.22</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>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:   | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:  | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3  | <u>1</u>              |
| <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>188,781.22</u>     |

Approved indirect cost rate: 3.41%  
Highest rate used in any program: 6.39%

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

| <b>Fund</b> | <b>Resource</b> | <b>Eligible Expenditures<br/>(Objects 1000-5999<br/>except Object 5100)</b> | <b>Indirect Costs Charged<br/>(Objects 7310 and 7350)</b> | <b>Rate<br/>Used</b> |
|-------------|-----------------|---|---|----------------------|
| 01          | 3010            | 215,501.00  | 7,922.00  | 3.68%                |
| 01          | 3410            | 65,194.00   | 2,166.00  | 3.32%                |
| 01          | 3550            | 16,802.00   | 572.00  | 3.40%                |
| 01          | 4035            | 58,556.00   | 1,997.00  | 3.41%                |
| 01          | 4127            | 11,235.00   | 582.00  | 5.18%                |
| 01          | 4203            | 53,332.00   | 1,819.00  | 3.41%                |
| 01          | 6010            | 209,274.00  | 895.00  | 0.43%                |
| 01          | 6387            | 151,849.00  | 4,969.00  | 3.27%                |
| 01          | 6388            | 419,770.00  | 26,813.00   | 6.39%                |
| 01          | 6512            | 245,749.00  | 8,383.00  | 3.41%                |
| 01          | 6520            | 101,934.00  | 3,476.00  | 3.41%                |
| 01          | 7311            | 17,993.00   | 627.00  | 3.48%                |
| 01          | 9010            | 6,718,988.00  | 61,140.00   | 0.91%                |
| 11          | 6391            | 191,445.00  | 5,304.00  | 2.77%                |
| 12          | 6105            | 213,366.00  | 6,338.00  | 2.97%                |
| 13          | 5310            | 1,788,006.00  | 58,547.00   | 3.27%                |



| Description  | Object Codes         | 2020-21<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2021-22<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2022-23<br>Projection<br>(E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E;<br>current year - Column A - is extracted) |                      |                                       |                                     |                              |                                     |                              |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 54,370,688.00                         | 1.98%                               | 55,449,192.04                | 1.98%                               | 56,549,266.12                |
| 2. Federal Revenues  | 8100-8299            | 215,254.00                            | 0.00%                               | 215,254.00                   | 0.00%                               | 215,254.00                   |
| 3. Other State Revenues  | 8300-8599            | 742,075.00                            | 0.00%                               | 742,075.00                   | 2.71%                               | 762,185.23                   |
| 4. Other Local Revenues  | 8600-8799            | 1,966,042.00                          | 2.80%                               | 2,021,042.00                 | 1.00%                               | 2,041,252.42                 |
| 5. Other Financing Sources   |                      |                                       |                                     |                              |                                     |                              |
| a. Transfers In  | 8900-8929            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               |                              |
| b. Other Sources   | 8930-8979            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               |                              |
| c. Contributions   | 8980-8999            | (9,231,426.00)                        | 2.82%                               | (9,491,705.12)               | 3.74%                               | (9,846,885.18)               |
| 6. Total (Sum lines A1 thru A5c)   |                      | 48,062,633.00                         | 1.82%                               | 48,935,857.92                | 1.60%                               | 49,721,072.59                |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                                       |                                     |                              |                                     |                              |
| 1. Certificated Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 21,139,261.00                |                                     | 21,759,866.44                |
| b. Step & Column Adjustment  |                      |                                       |                                     | 359,367.44                   |                                     | 369,917.73                   |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     |                              |                                     |                              |
| d. Other Adjustments   |                      |                                       |                                     | 261,238.00                   |                                     | (80,957.00)                  |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 21,139,261.00                         | 2.94%                               | 21,759,866.44                | 1.33%                               | 22,048,827.17                |
| 2. Classified Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 8,520,771.00                 |                                     | 8,753,561.42                 |
| b. Step & Column Adjustment  |                      |                                       |                                     | 170,415.42                   |                                     | 175,071.23                   |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     |                              |                                     |                              |
| d. Other Adjustments   |                      |                                       |                                     | 62,375.00                    |                                     | (22,125.00)                  |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 8,520,771.00                          | 2.73%                               | 8,753,561.42                 | 1.75%                               | 8,906,507.65                 |
| 3. Employee Benefits   | 3000-3999            | 11,238,095.00                         | 3.42%                               | 11,622,509.75                | 6.75%                               | 12,407,392.34                |
| 4. Books and Supplies  | 4000-4999            | 1,343,763.00                          | 52.10%                              | 2,043,919.45                 | -15.15%                             | 1,734,358.64                 |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 4,085,047.00                          | 0.78%                               | 4,116,747.94                 | -0.31%                              | 4,104,082.90                 |
| 6. Capital Outlay  | 6000-6999            | 432,500.00                            | -14.68%                             | 369,000.00                   | 0.00%                               | 369,000.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 142,457.00                            | 0.00%                               | 142,457.00                   | 0.00%                               | 142,457.00                   |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | (190,021.00)                          | -13.22%                             | (164,904.54)                 | 2.67%                               | (169,307.49)                 |
| 9. Other Financing Uses  |                      |                                       |                                     |                              |                                     |                              |
| a. Transfers Out   | 7600-7629            | 775,229.00                            | -6.45%                              | 725,229.00                   | -6.89%                              | 675,229.00                   |
| b. Other Uses  | 7630-7699            | 0.00                                  | 0.00%                               |                              | 0.00%                               |                              |
| 10. Other Adjustments (Explain in Section F below)   |                      |                                       |                                     | 0.00                         |                                     |                              |
| 11. Total (Sum lines B1 thru B10)  |                      | 47,487,102.00                         | 3.96%                               | 49,368,386.46                | 1.72%                               | 50,218,547.21                |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                                       |                                     |                              |                                     |                              |
| (Line A6 minus line B11)   |                      | 575,531.00                            |                                     | (432,528.54)                 |                                     | (497,474.62)                 |
| <b>D. FUND BALANCE</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |                      | 8,989,838.00                          |                                     | 9,565,369.00                 |                                     | 9,132,840.46                 |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 9,565,369.00                          |                                     | 9,132,840.46                 |                                     | 8,635,365.84                 |
| 3. Components of Ending Fund Balance   |                      |                                       |                                     |                              |                                     |                              |
| a. Nonspendable  | 9710-9719            | 60,000.00                             |                                     | 60,000.00                    |                                     | 60,000.00                    |
| b. Restricted  | 9740                 |                                       |                                     |                              |                                     |                              |
| c. Committed   |                      |                                       |                                     |                              |                                     |                              |
| 1. Stabilization Arrangements  | 9750                 | 0.00                                  |                                     |                              |                                     |                              |
| 2. Other Commitments   | 9760                 | 0.00                                  |                                     |                              |                                     |                              |
| d. Assigned  | 9780                 | 1,791,238.00                          |                                     | 1,411,294.00                 |                                     | 1,359,635.00                 |
| e. Unassigned/Unappropriated   |                      |                                       |                                     |                              |                                     |                              |
| 1. Reserve for Economic Uncertainties  | 9789                 | 7,714,131.00                          |                                     | 7,661,546.46                 |                                     | 7,215,730.84                 |
| 2. Unassigned/Unappropriated   | 9790                 | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| f. Total Components of Ending Fund Balance   |                      |                                       |                                     |                              |                                     |                              |
| (Line D3f must agree with line D2)   |                      | 9,565,369.00                          |                                     | 9,132,840.46                 |                                     | 8,635,365.84                 |

| Description  | Object<br>Codes | 2020-21<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2021-22<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2022-23<br>Projection<br>(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            | 7,714,131.00                          |                                     | 7,661,546.46                 |                                     | 7,215,730.84                 |
| c. Unassigned/Unappropriated   | 9790            | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| (Enter reserve projections for subsequent years 1 and 2<br>in Columns C and E; current year - Column A - is extracted.)  |                 |                                       |                                     |                              |                                     |                              |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |                 |                                       |                                     |                              |                                     |                              |
| a. Stabilization Arrangements  | 9750            |                                       |                                     |                              |                                     |                              |
| b. Reserve for Economic Uncertainties  | 9789            |                                       |                                     |                              |                                     |                              |
| c. Unassigned/Unappropriated   | 9790            |                                       |                                     |                              |                                     |                              |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |                 | 7,714,131.00                          |                                     | 7,661,546.46                 |                                     | 7,215,730.84                 |
| <b>F. ASSUMPTIONS</b>  |                 |                                       |                                     |                              |                                     |                              |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |                 |                                       |                                     |                              |                                     |                              |
| B1d - Anticipated loss of funding sources B2d - Anticipated loss of funding sources  |                 |                                       |                                     |                              |                                     |                              |

| Description  | Object Codes         | 2020-21<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2021-22<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2022-23<br>Projection<br>(E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E;<br>current year - Column A - is extracted) |                      |                                       |                                     |                              |                                     |                              |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 494,105.00                            | 2.00%                               | 503,987.10                   | 2.00%                               | 514,066.84                   |
| 2. Federal Revenues  | 8100-8299            | 1,338,167.00                          | -14.69%                             | 1,141,586.51                 | 1.77%                               | 1,161,751.06                 |
| 3. Other State Revenues  | 8300-8599            | 4,147,296.00                          | -2.26%                              | 4,053,733.87                 | -5.64%                              | 3,825,102.84                 |
| 4. Other Local Revenues  | 8600-8799            | 8,202,402.00                          | 2.46%                               | 8,404,174.99                 | 0.73%                               | 8,465,178.07                 |
| 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            | 9,231,426.00                          | 2.82%                               | 9,491,705.12                 | 3.74%                               | 9,846,885.18                 |
| 6. Total (Sum lines A1 thru A5c)   |                      | 23,413,396.00                         | 0.78%                               | 23,595,187.59                | 0.92%                               | 23,812,983.99                |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                                       |                                     |                              |                                     |                              |
| 1. Certificated Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 8,764,118.00                 |                                     | 8,371,816.65                 |
| b. Step & Column Adjustment  |                      |                                       |                                     | 148,990.01                   |                                     | 142,320.88                   |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     |                              |                                     |                              |
| d. Other Adjustments   |                      |                                       |                                     | (541,291.36)                 |                                     | (72,743.41)                  |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 8,764,118.00                          | -4.48%                              | 8,371,816.65                 | 0.83%                               | 8,441,394.12                 |
| 2. Classified Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 3,120,388.00                 |                                     | 3,052,499.67                 |
| b. Step & Column Adjustment  |                      |                                       |                                     | 62,407.76                    |                                     | 61,049.99                    |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     |                              |                                     | 0.00                         |
| d. Other Adjustments   |                      |                                       |                                     | (130,296.09)                 |                                     | 22,125.00                    |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 3,120,388.00                          | -2.18%                              | 3,052,499.67                 | 2.72%                               | 3,135,674.66                 |
| 3. Employee Benefits   | 3000-3999            | 7,286,283.00                          | -0.09%                              | 7,279,364.93                 | 5.45%                               | 7,676,299.92                 |
| 4. Books and Supplies  | 4000-4999            | 1,731,473.00                          | -11.69%                             | 1,529,020.31                 | -1.99%                              | 1,498,572.96                 |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 2,320,518.00                          | 2.01%                               | 2,367,214.66                 | -5.61%                              | 2,234,330.33                 |
| 6. Capital Outlay  | 6000-6999            | 1,897.00                              | -100.00%                            | 0.00                         | 0.00%                               | 0.00                         |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 352,603.00                            | -39.58%                             | 213,043.43                   | -75.12%                             | 53,000.00                    |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | 119,832.00                            | -22.02%                             | 93,449.80                    | -0.39%                              | 93,082.36                    |
| 9. Other Financing Uses  |                      |                                       |                                     |                              |                                     |                              |
| a. Transfers Out   | 7600-7629            | 0.00                                  | 0.00%                               |                              | 0.00%                               |                              |
| b. Other Uses  | 7630-7699            | 0.00                                  | 0.00%                               |                              | 0.00%                               |                              |
| 10. Other Adjustments (Explain in Section F below)   |                      |                                       |                                     | (597.80)                     |                                     | (1,895.99)                   |
| 11. Total (Sum lines B1 thru B10)  |                      | 23,697,112.00                         | -3.34%                              | 22,905,811.65                | 0.98%                               | 23,130,458.36                |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                                       |                                     |                              |                                     |                              |
| (Line A6 minus line B11)   |                      |                                       |                                     |                              |                                     |                              |
|  |                      | (283,716.00)                          |                                     | 689,375.94                   |                                     | 682,525.63                   |
| <b>D. FUND BALANCE</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |                      | 1,401,614.00                          |                                     | 1,117,898.00                 |                                     | 1,807,273.94                 |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 1,117,898.00                          |                                     | 1,807,273.94                 |                                     | 2,489,799.57                 |
| 3. Components of Ending Fund Balance   |                      |                                       |                                     |                              |                                     |                              |
| a. Nonspendable  | 9710-9719            | 0.00                                  |                                     |                              |                                     |                              |
| b. Restricted  | 9740                 | 1,117,898.00                          |                                     | 1,807,273.94                 |                                     | 2,489,799.57                 |
| c. Committed   |                      |                                       |                                     |                              |                                     |                              |
| 1. Stabilization Arrangements  | 9750                 |                                       |                                     |                              |                                     |                              |
| 2. Other Commitments   | 9760                 |                                       |                                     |                              |                                     |                              |
| d. Assigned  | 9780                 |                                       |                                     |                              |                                     |                              |
| e. Unassigned/Unappropriated   |                      |                                       |                                     |                              |                                     |                              |
| 1. Reserve for Economic Uncertainties  | 9789                 |                                       |                                     |                              |                                     |                              |
| 2. Unassigned/Unappropriated   | 9790                 | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| f. Total Components of Ending Fund Balance   |                      |                                       |                                     |                              |                                     |                              |
| (Line D3f must agree with line D2)   |                      |                                       |                                     |                              |                                     |                              |
|  |                      | 1,117,898.00                          |                                     | 1,807,273.94                 |                                     | 2,489,799.57                 |

| Description  | Object<br>Codes | 2020-21<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2021-22<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2022-23<br>Projection<br>(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<br>in Columns C and E; current year - Column A - is extracted.)  |                 |                                       |                                     |                              |                                     |                              |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |                 |                                       |                                     |                              |                                     |                              |
| a. Stabilization Arrangements  | 9750            |                                       |                                     |                              |                                     |                              |
| b. Reserve for Economic Uncertainties  | 9789            |                                       |                                     |                              |                                     |                              |
| c. Unassigned/Unappropriated   | 9790            |                                       |                                     |                              |                                     |                              |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |                 |                                       |                                     |                              |                                     |                              |
| <b>F. ASSUMPTIONS</b>  |                 |                                       |                                     |                              |                                     |                              |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |                 |                                       |                                     |                              |                                     |                              |
| B1d - Anticipated loss of funding sources B22 - Anticipated loss of funding sources  |                 |                                       |                                     |                              |                                     |                              |

| Description  | Object Codes         | 2020-21<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2021-22<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2022-23<br>Projection<br>(E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E;<br>current year - Column A - is extracted) |                      |                                       |                                     |                              |                                     |                              |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 54,864,793.00                         | 1.98%                               | 55,953,179.14                | 1.98%                               | 57,063,332.96                |
| 2. Federal Revenues  | 8100-8299            | 1,553,421.00                          | -12.65%                             | 1,356,840.51                 | 1.49%                               | 1,377,005.06                 |
| 3. Other State Revenues  | 8300-8599            | 4,889,371.00                          | -1.91%                              | 4,795,808.87                 | -4.35%                              | 4,587,288.07                 |
| 4. Other Local Revenues  | 8600-8799            | 10,168,444.00                         | 2.53%                               | 10,425,216.99                | 0.78%                               | 10,506,430.49                |
| 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%                               | 0.00                         | 0.00%                               | 0.00                         |
| 6. Total (Sum lines A1 thru A5c)   |                      | 71,476,029.00                         | 1.48%                               | 72,531,045.51                | 1.38%                               | 73,534,056.58                |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                                       |                                     |                              |                                     |                              |
| 1. Certificated Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 29,903,379.00                |                                     | 30,131,683.09                |
| b. Step & Column Adjustment  |                      |                                       |                                     | 508,357.45                   |                                     | 512,238.61                   |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     | 0.00                         |                                     | 0.00                         |
| d. Other Adjustments   |                      |                                       |                                     | (280,053.36)                 |                                     | (153,700.41)                 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 29,903,379.00                         | 0.76%                               | 30,131,683.09                | 1.19%                               | 30,490,221.29                |
| 2. Classified Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 11,641,159.00                |                                     | 11,806,061.09                |
| b. Step & Column Adjustment  |                      |                                       |                                     | 232,823.18                   |                                     | 236,121.22                   |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     | 0.00                         |                                     | 0.00                         |
| d. Other Adjustments   |                      |                                       |                                     | (67,921.09)                  |                                     | 0.00                         |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 11,641,159.00                         | 1.42%                               | 11,806,061.09                | 2.00%                               | 12,042,182.31                |
| 3. Employee Benefits   | 3000-3999            | 18,524,378.00                         | 2.04%                               | 18,901,874.68                | 6.25%                               | 20,083,692.26                |
| 4. Books and Supplies  | 4000-4999            | 3,075,236.00                          | 16.18%                              | 3,572,939.76                 | -9.52%                              | 3,232,931.60                 |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 6,405,565.00                          | 1.22%                               | 6,483,962.60                 | -2.24%                              | 6,338,413.23                 |
| 6. Capital Outlay  | 6000-6999            | 434,397.00                            | -15.05%                             | 369,000.00                   | 0.00%                               | 369,000.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 495,060.00                            | -28.19%                             | 355,500.43                   | -45.02%                             | 195,457.00                   |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | (70,189.00)                           | 1.80%                               | (71,454.74)                  | 6.68%                               | (76,225.13)                  |
| 9. Other Financing Uses  |                      |                                       |                                     |                              |                                     |                              |
| a. Transfers Out   | 7600-7629            | 775,229.00                            | -6.45%                              | 725,229.00                   | -6.89%                              | 675,229.00                   |
| b. Other Uses  | 7630-7699            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                         |
| 10. Other Adjustments  |                      |                                       |                                     | (597.80)                     |                                     | (1,895.99)                   |
| 11. Total (Sum lines B1 thru B10)  |                      | 71,184,214.00                         | 1.53%                               | 72,274,198.11                | 1.49%                               | 73,349,005.57                |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                                  |                      |                                       |                                     |                              |                                     |                              |
|  |                      | 291,815.00                            |                                     | 256,847.40                   |                                     | 185,051.01                   |
| <b>D. FUND BALANCE</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |                      | 10,391,452.00                         |                                     | 10,683,267.00                |                                     | 10,940,114.40                |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 10,683,267.00                         |                                     | 10,940,114.40                |                                     | 11,125,165.41                |
| 3. Components of Ending Fund Balance   |                      |                                       |                                     |                              |                                     |                              |
| a. Nonspendable  | 9710-9719            | 60,000.00                             |                                     | 60,000.00                    |                                     | 60,000.00                    |
| b. Restricted  | 9740                 | 1,117,898.00                          |                                     | 1,807,273.94                 |                                     | 2,489,799.57                 |
| 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                 | 1,791,238.00                          |                                     | 1,411,294.00                 |                                     | 1,359,635.00                 |
| e. Unassigned/Unappropriated   |                      |                                       |                                     |                              |                                     |                              |
| 1. Reserve for Economic Uncertainties  | 9789                 | 7,714,131.00                          |                                     | 7,661,546.46                 |                                     | 7,215,730.84                 |
| 2. Unassigned/Unappropriated   | 9790                 | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                               |                      | 10,683,267.00                         |                                     | 10,940,114.40                |                                     | 11,125,165.41                |

| Description   | Object Codes | 2020-21<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2021-22<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2022-23<br>Projection<br>(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         | 7,714,131.00                          |                                     | 7,661,546.46                 |                                     | 7,215,730.84                 |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| d. Negative Restricted Ending Balances<br>(Negative resources 2000-9999)  | 979Z         |                                       |                                     | 0.00                         |                                     | 0.00                         |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                                       |                                     |                              |                                     |                              |
| a. Stabilization Arrangements   | 9750         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)  |              | 7,714,131.00                          |                                     | 7,661,546.46                 |                                     | 7,215,730.84                 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | 10.84%                                |                                     | 10.60%                       |                                     | 9.84%                        |
| <b>F. RECOMMENDED RESERVES</b>  |              |                                       |                                     |                              |                                     |                              |
| 1. Special Education Pass-through Exclusions  |              |                                       |                                     |                              |                                     |                              |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):  |              |                                       |                                     |                              |                                     |                              |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?   | Yes          |                                       |                                     |                              |                                     |                              |
| b. If you are the SELPA AU and are excluding special education pass-through funds:  |              |                                       |                                     |                              |                                     |                              |
| 1. Enter the name(s) of the SELPA(s):   |              |                                       |                                     |                              |                                     |                              |
| 2. Special education pass-through funds<br>(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                                  |                                     |                              |                                     |                              |
| 2. District ADA   |              |                                       |                                     |                              |                                     |                              |
| Used to determine the reserve standard percentage level on line F3d<br>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)   |              | 3,716.09                              |                                     | 3,716.09                     |                                     | 3,716.09                     |
| 3. Calculating the Reserves   |              |                                       |                                     |                              |                                     |                              |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 71,184,214.00                         |                                     | 72,274,198.11                |                                     | 73,349,005.57                |
| 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<br>(Line F3a plus line F3b)  |              | 71,184,214.00                         |                                     | 72,274,198.11                |                                     | 73,349,005.57                |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CS, Criterion 10 for calculation details)  |              | 3%                                    |                                     | 3%                           |                                     | 3%                           |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 2,135,526.42                          |                                     | 2,168,225.94                 |                                     | 2,200,470.17                 |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CS, Criterion 10 for calculation details)   |              | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 2,135,526.42                          |                                     | 2,168,225.94                 |                                     | 2,200,470.17                 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | YES                                   |                                     | YES                          |                                     | YES                          |

July 1 Budget  
2019-20 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 01 GENERAL FUND                                       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | (650.00)              | 0.00                       | (70,189.00)           |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 873,939.00                              | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    | 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                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 11 ADULT EDUCATION FUND                               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 5,304.00                   | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 12 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 6,338.00                   | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 234,998.00                             | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 650.00                   | 0.00                  | 58,547.00                  | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 638,942.00                             | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    | 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                                    | 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                                    | 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                                    | 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                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 21 BUILDING FUND                                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 25 CAPITAL FACILITIES FUND                            |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    | 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                                    | 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                                    | 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                                    | 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                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 51 BOND INTEREST AND REDEMPTION FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 53 TAX OVERRIDE FUND                                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 56 DEBT SERVICE FUND                                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    | 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                                    | 0.00                            | 0.00                          |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |

| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>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                |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| TOTALS                                   | 650.00                   | (650.00)              | 70,189.00                  | (70,189.00)           | 873,940.00                             | 873,939.00                              | 0.00                            | 0.00                          |



| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 01 GENERAL FUND                                       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 650.00                   | 0.00                  | 0.00                       | (70,189.00)           |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 775,229.00                              |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 11 ADULT EDUCATION FUND                               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 5,304.00                   | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 12 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 6,338.00                   | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 215,179.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | (650.00)              | 58,547.00                  | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 560,050.00                             | 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                 | Interfund                  | Due From            | Due To              |
|--|--------------------------|-----------------------|----------------------------|-----------------------|---------------------------|----------------------------|---------------------|---------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 | Transfers In<br>8900-8929 | Transfers Out<br>7600-7629 | Other Funds<br>9310 | Other Funds<br>9610 |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       |                          |                       |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      |                            |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      |                            |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       |                          |                       |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       |                           |                            |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       |                          |                       |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       |                           |                            |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| TOTALS                                   | 650.00                   | (650.00)              | 70,189.00                  | (70,189.00)           | 775,229.00                | 775,229.00                 |                     |                     |



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

| Fiscal Year                 | Original Budget<br>Funded ADA<br>(Form A, Lines A4 and C4) | Estimated/Unaudited Actuals<br>Funded ADA<br>(Form A, Lines A4 and C4) | ADA Variance Level<br>(If Budget is greater<br>than Actuals, else N/A) | Status         |
|-----------------------------|--|--|--|----------------|
| Third Prior Year (2017-18)  |  |  |  |                |
| District Regular            | 3,722  | 3,609  |  |                |
| Charter School              |  |  |  |                |
| <b>Total ADA</b>            | <b>3,722</b>   | <b>3,609</b>   | <b>3.0%</b>  | <b>Not Met</b> |
| Second Prior Year (2018-19) |  |  |  |                |
| District Regular            | 3,600  | 3,660  |  |                |
| Charter School              |  |  |  |                |
| <b>Total ADA</b>            | <b>3,600</b>   | <b>3,660</b>   | <b>N/A</b>   | <b>Met</b>     |
| First Prior Year (2019-20)  |  |  |  |                |
| District Regular            | 3,708  | 3,671  |  |                |
| Charter School              |  | 0  |  |                |
| <b>Total ADA</b>            | <b>3,708</b>   | <b>3,671</b>   | <b>1.0%</b>  | <b>Met</b>     |
| Budget Year (2020-21)       |  |  |  |                |
| District Regular            | 3,716  |  |  |                |
| Charter School              | 0  |  |  |                |
| <b>Total ADA</b>            | <b>3,716</b>   |  |  |                |

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

| Fiscal Year                 | Budget       | Enrollment<br>CBEDS Actual | Enrollment Variance Level<br>(If Budget is greater<br>than Actual, else N/A) | Status         |
|-----------------------------|--------------|----------------------------|--|----------------|
| Third Prior Year (2017-18)  |              |                            |  |                |
| District Regular            | 4,007        | 3,921                      |  |                |
| Charter School              |              |                            |  |                |
| <b>Total Enrollment</b>     | <b>4,007</b> | <b>3,921</b>               | <b>2.1%</b>  | <b>Not Met</b> |
| Second Prior Year (2018-19) |              |                            |  |                |
| District Regular            | 3,966        | 3,955                      |  |                |
| Charter School              |              |                            |  |                |
| <b>Total Enrollment</b>     | <b>3,966</b> | <b>3,955</b>               | <b>0.3%</b>  | <b>Met</b>     |
| First Prior Year (2019-20)  |              |                            |  |                |
| District Regular            | 3,977        | 3,976                      |  |                |
| Charter School              |              |                            |  |                |
| <b>Total Enrollment</b>     | <b>3,977</b> | <b>3,976</b>               | <b>0.0%</b>  | <b>Met</b>     |
| Budget Year (2020-21)       |              |                            |  |                |
| District Regular            | 3,958        |                            |  |                |
| Charter School              |              |                            |  |                |
| <b>Total Enrollment</b>     | <b>3,958</b> |                            |  |                |

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

| Fiscal Year   | P-2 ADA<br>Estimated/Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS Actual<br>(Criterion 2, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|---|---|--|--|
| Third Prior Year (2017-18)  |   |  |  |
| District Regular  | 3,609   | 3,921  |  |
| Charter School  |   | 0  |  |
| <b>Total ADA/Enrollment</b>   | <b>3,609</b>  | <b>3,921</b>   | <b>92.0%</b>                             |
| Second Prior Year (2018-19)   |   |  |  |
| District Regular  | 3,660   | 3,955  |  |
| Charter School  |   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>3,660</b>  | <b>3,955</b>   | <b>92.5%</b>                             |
| First Prior Year (2019-20)  |   |  |  |
| District Regular  | 3,671   | 3,976  |  |
| Charter School  | 0   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>3,671</b>  | <b>3,976</b>   | <b>92.3%</b>                             |
| Historical Average Ratio:   |   |  | 92.3%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |   |  | 92.8%                                    |

**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<br>Budget<br>(Form A, Lines A4 and C4) | Enrollment<br>Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status         |
|-------------------------------|--|--|----------------------------|----------------|
| Budget Year (2020-21)         |  |  |                            |                |
| District Regular              | 3,716  | 3,958  |                            |                |
| Charter School                | 0  |  |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>3,716</b>   | <b>3,958</b>   | <b>93.9%</b>               | <b>Not Met</b> |
| 1st Subsequent Year (2021-22) |  |  |                            |                |
| District Regular              | 3,716  | 3,976  |                            |                |
| Charter School                |  |  |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>3,716</b>   | <b>3,976</b>   | <b>93.5%</b>               | <b>Not Met</b> |
| 2nd Subsequent Year (2022-23) |  |  |                            |                |
| District Regular              | 3,716  | 3,958  |                            |                |
| Charter School                |  |  |                            |                |
| <b>Total ADA/Enrollment</b>   | <b>3,716</b>   | <b>3,958</b>   | <b>93.9%</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)

**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: Basic Aid

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

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

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

**Projected LCFF Revenue**

|   | Prior Year<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population   |                         |                          |                                  |                                  |
| a. ADA (Funded)<br>(Form A, lines A6 and C4)                                    | 3,684.43                | 3,729.22                 | 3,729.22                         | 3,729.22                         |
| b. Prior Year ADA (Funded)  |                         | 3,684.43                 | 3,729.22                         | 3,729.22                         |
| c. Difference (Step 1a minus Step 1b)   |                         | 44.79                    | 0.00                             | 0.00                             |
| d. Percent Change Due to Population<br>(Step 1c divided by Step 1b)             |                         | 1.22%                    | 0.00%                            | 0.00%                            |
| Step 2 - Change in Funding Level  |                         |                          |                                  |                                  |
| a. Prior Year LCFF Funding  |                         |                          |                                  |                                  |
| b1. COLA percentage   |                         |                          |                                  |                                  |
| b2. COLA amount (proxy for purposes of this criterion)                          |                         | 0.00                     | 0.00                             | 0.00                             |
| c. Percent Change Due to Funding Level<br>(Step 2b2 divided by Step 2a)         |                         | 0.00%                    | 0.00%                            | 0.00%                            |
| Step 3 - Total Change in Population and Funding Level<br>(Step 1d plus Step 2c) |                         | 1.22%                    | 0.00%                            | 0.00%                            |
| LCFF Revenue Standard (Step 3, plus/minus 1%):                                  |                         | N/A                      | N/A                              | N/A                              |

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

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

**Basic Aid District Projected LCFF Revenue**

|  | Prior Year<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes<br>(Form 01, Objects 8021 - 8089)             | 51,889,462.00           | 53,925,202.00            | 55,003,706.00                    | 56,103,780.00                    |
| Percent Change from Previous Year  |                         | 3.92%                    | 2.00%                            | 2.00%                            |
| Basic Aid Standard<br>(percent change from<br>previous year, plus/minus 1%): |                         | 2.92% to 4.92%           | 1.00% to 3.00%                   | 1.00% to 3.00%                   |

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

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

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

|  | Prior Year<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) | 54,537,352.00           | 56,384,117.00            | 57,462,621.00                    | 58,562,695.00                    |
| District's Projected Change in LCFF Revenue:             |                         | 3.39%                    | 1.91%                            | 1.91%                            |
| Basic Aid Standard:                                      |                         | 2.92% to 4.92%           | 1.00% to 3.00%                   | 1.00% to 3.00%                   |
| Status:  |                         | Not Met                  | Not Met                          | Not Met                          |

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

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

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

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

|  |
|--|
|  |
|--|



## 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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)               | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2017-18)  | 36,217,852.77   | 42,408,170.04                                      | 85.4%  |
| Second Prior Year (2018-19) | 39,415,225.74   | 46,610,630.70                                      | 84.6%  |
| First Prior Year (2019-20)  | 40,515,145.00   | 46,947,626.00                                      | 86.3%  |
|                             | Historical Average Ratio:   |  | 85.4%  |

| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4):<br><b>District's Salaries and Benefits Standard</b><br>(historical average ratio, plus/minus the greater<br>of 3% or the district's reserve standard percentage): | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
|  | 3.0%                     | 3.0%                             | 3.0%                             |
|  | <b>82.4% to 88.4%</b>    | <b>82.4% to 88.4%</b>            | <b>82.4% to 88.4%</b>            |

### 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<br>(Resources 0000-1999)                                   |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
|                               | Salaries and Benefits<br>(Form 01, Objects 1000-3999)<br>(Form MYP, Lines B1-B3) | Total Expenditures<br>(Form 01, Objects 1000-7499)<br>(Form MYP, Lines B1-B8, B10) |  |        |
| Budget Year (2020-21)         | 40,898,127.00  | 46,711,873.00  | 87.6%  | Met    |
| 1st Subsequent Year (2021-22) | 42,135,937.61  | 48,643,157.46  | 86.6%  | Met    |
| 2nd Subsequent Year (2022-23) | 43,362,727.16  | 49,543,318.21  | 87.5%  | 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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                             | 1.22%                    | 0.00%                            | 0.00%                            |
| <b>2. District's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-8.78% to 11.22%</b>  | <b>-10.00% to 10.00%</b>         | <b>-10.00% to 10.00%</b>         |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | -3.78% to 6.22%          | -5.00% to 5.00%                  | -5.00% to 5.00%                  |

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

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

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

| Object Range / Fiscal Year  | Amount       | Percent Change<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|---|--------------|--------------------------------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |              |                                      |  |
| First Prior Year (2019-20)  | 1,618,761.00 |                                      |  |
| Budget Year (2020-21)   | 1,553,421.00 | -4.04%                               | Yes                                    |
| 1st Subsequent Year (2021-22)   | 1,356,840.51 | -12.65%                              | Yes                                    |
| 2nd Subsequent Year (2022-23)   | 1,377,005.06 | 1.49%                                | No                                     |

**Explanation:**  
(required if Yes)

Decrease of funding in Title I, MAA and Medi-Cal

|   |              |        |     |
|---|--------------|--------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b> |              |        |     |
| First Prior Year (2019-20)  | 5,410,025.00 |        |     |
| Budget Year (2020-21)   | 4,889,371.00 | -9.62% | Yes |
| 1st Subsequent Year (2021-22)   | 4,795,808.87 | -1.91% | No  |
| 2nd Subsequent Year (2022-23)   | 4,587,288.07 | -4.35% | No  |

**Explanation:**  
(required if Yes)

Decrease of funding in ASSES, one-time discretionary Special Ed funding, CTEIG, SWP and one-time COVID relief funding.

|   |               |        |     |
|---|---------------|--------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b> |               |        |     |
| First Prior Year (2019-20)  | 10,750,838.00 |        |     |
| Budget Year (2020-21)   | 10,168,444.00 | -5.42% | Yes |
| 1st Subsequent Year (2021-22)   | 10,425,216.99 | 2.53%  | No  |
| 2nd Subsequent Year (2022-23)   | 10,506,430.49 | 0.78%  | No  |

**Explanation:**  
(required if Yes)

Decrease in bus replacement grants, out of state tuition and local donations.

|  |              |        |     |
|--|--------------|--------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b> |              |        |     |
| First Prior Year (2019-20)   | 2,711,014.00 |        |     |
| Budget Year (2020-21)  | 3,075,236.00 | 13.43% | Yes |
| 1st Subsequent Year (2021-22)  | 3,572,939.76 | 16.18% | Yes |
| 2nd Subsequent Year (2022-23)  | 3,232,931.60 | -9.52% | Yes |

**Explanation:**  
(required if Yes)

Increase of budget due to savings recognized at Estimated Actuals due to school closures. Additional budget for items needed for COVID related expenses.

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

|                               |              |        |     |
|-------------------------------|--------------|--------|-----|
| First Prior Year (2019-20)    | 6,960,726.00 |        |     |
| Budget Year (2020-21)         | 6,405,565.00 | -7.98% | Yes |
| 1st Subsequent Year (2021-22) | 6,483,962.60 | 1.22%  | No  |
| 2nd Subsequent Year (2022-23) | 6,338,413.23 | -2.24% | No  |

**Explanation:**  
(required if Yes)

Reduction of COVID Menal health grant and one time expenditures.

**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<br>Over Previous Year | Status |
|---|---------------|--------------------------------------|--------|
| <b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>                     |               |                                      |        |
| First Prior Year (2019-20)  | 17,779,624.00 |                                      |        |
| Budget Year (2020-21)   | 16,611,236.00 | -6.57%                               | Met    |
| 1st Subsequent Year (2021-22)   | 16,577,866.37 | -0.20%                               | Met    |
| 2nd Subsequent Year (2022-23)   | 16,470,723.62 | -0.65%                               | Met    |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b> |               |                                      |        |
| First Prior Year (2019-20)  | 9,671,740.00  |                                      |        |
| Budget Year (2020-21)   | 9,480,801.00  | -1.97%                               | Met    |
| 1st Subsequent Year (2021-22)   | 10,056,902.36 | 6.08%                                | Met    |
| 2nd Subsequent Year (2022-23)   | 9,571,344.83  | -4.83%                               | 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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

1.
  - a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
  - b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

#### 2. Ongoing and Major Maintenance/Restricted Maintenance Account

|  |               |   |   |        |
|--|---------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 71,184,214.00 |   |   |        |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  |               | 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                          | 71,184,214.00 | 2,135,526.42  | 2,150,000.00  | 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:

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

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

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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<br>(2017-18) | Second Prior Year<br>(2018-19) | First Prior Year<br>(2019-20) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999)   |                               |                                |                               |
| a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)   | 0.00                          | 0.00                           | 0.00                          |
| b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 8,421,865.34                  | 7,355,927.02                   | 7,566,090.51                  |
| c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 0.00                          | 0.00                           | 0.00                          |
| d. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | 0.00                          | (0.02)                         | 0.00                          |
| e. Available Reserves (Lines 1a through 1d)   | 8,421,865.34                  | 7,355,927.00                   | 7,566,090.51                  |
| 2. Expenditures and Other Financing Uses  |                               |                                |                               |
| a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)   | 65,881,168.46                 | 72,616,586.87                  | 71,138,467.00                 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)              |                               |                                | 0.00                          |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 65,881,168.46                 | 72,616,586.87                  | 71,138,467.00                 |
| 3. District's Available Reserve Percentage<br>(Line 1e divided by Line 2c)  | 12.8%                         | 10.1%                          | 10.6%                         |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(Line 3 times 1/3):</b>   | <b>4.3%</b>                   | <b>3.4%</b>                    | <b>3.5%</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<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|--|--|---|---|---------|
| Third Prior Year (2017-18)               | 810,355.97   | 43,171,134.61   | N/A   | Met     |
| Second Prior Year (2018-19)              | (1,973,799.32)   | 47,455,170.35   | 4.2%  | Not Met |
| First Prior Year (2019-20)               | (299,398.00)   | 47,821,565.00   | 0.6%  | Met     |
| Budget Year (2020-21) (Information only) | 575,531.00   | 47,487,102.00   |   |         |

### 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><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
|  | Original Budget  | Estimated/Unaudited Actuals |  |        |
| Third Prior Year (2017-18)               | 9,781,760.18   | 10,452,678.47               | N/A  | Met    |
| Second Prior Year (2018-19)              | 9,859,941.64   | 11,263,034.44               | N/A  | Met    |
| First Prior Year (2019-20)               | 9,155,614.00   | 9,289,236.00                | N/A  | Met    |
| Budget Year (2020-21) (Information only) | 8,989,838.00   |                             |  |        |

<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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.<br>Subsequent Years, Form MYP, Line F2, if available.) | 3,716                    | 3,716                            | 3,716                            |
| <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):

Yes

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

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| 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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 71,184,214.00            | 72,274,198.11                    | 73,349,005.57                    |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) |                          |                                  |                                  |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 71,184,214.00            | 72,274,198.11                    | 73,349,005.57                    |
| 4. Reserve Standard Percentage Level  | 3%                       | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 2,135,526.42             | 2,168,225.94                     | 2,200,470.17                     |
| 6. Reserve Standard - by Amount<br>(\$71,000 for districts with 0 to 1,000 ADA, else 0)             | 0.00                     | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>2,135,526.42</b>      | <b>2,168,225.94</b>              | <b>2,200,470.17</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<br>(Unrestricted resources 0000-1999 except Line 4):   | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                     |                                  |                                  |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 7,714,131.00             | 7,661,546.46                     | 7,215,730.84                     |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | 0.00                     | 0.00                             | 0.00                             |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                     | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                     |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00                     |                                  |                                  |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                     |                                  |                                  |
| 8. District's Budgeted Reserve Amount<br>(Lines C1 thru C7)  | 7,714,131.00             | 7,661,546.46                     | 7,215,730.84                     |
| 9. District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 10.84%                   | 10.60%                           | 9.84%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>  | <b>2,135,526.42</b>      | <b>2,168,225.94</b>              | <b>2,200,470.17</b>              |
| Status:  | Met                      | Met                              | Met                              |

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

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

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

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



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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?

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year   | Projection     | Amount of Change | Percent Change | Status  |
|---|----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                |                  |                |         |
| First Prior Year (2019-20)  | (8,869,677.00) |                  |                |         |
| Budget Year (2020-21)   | (9,231,426.00) | 361,749.00       | 4.1%           | Met     |
| 1st Subsequent Year (2021-22)   | (9,491,705.12) | 260,279.12       | 2.8%           | Met     |
| 2nd Subsequent Year (2022-23)   | (9,846,885.18) | 355,180.06       | 3.7%           | 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)  | 873,939.00     |                  |                |         |
| Budget Year (2020-21)   | 775,229.00     | (98,710.00)      | -11.3%         | Not Met |
| 1st Subsequent Year (2021-22)   | 725,229.00     | (50,000.00)      | -6.4%          | Met     |
| 2nd Subsequent Year (2022-23)   | 675,229.00     | (50,000.00)      | -6.9%          | 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)

Decrease of contribution to Food Service (due to staffings changes and anticipated revenue changes) and STEPP Program

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

- 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                | Varies               | Fund 01                              |                             | 554,417                              |
| Certificates of Participation | 28                   | Fund 25                              |                             | 38,885,000                           |
| General Obligation Bonds      | Varies               | Tax Indebtedness                     |                             | 198,855,734                          |
| Supp Early Retirement Program |                      |                                      |                             |                                      |
| State School Building Loans   |                      |                                      |                             |                                      |
| Compensated Absences          |                      |                                      |                             |                                      |

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

|        |  |  |  |             |
|--------|--|--|--|-------------|
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
|        |  |  |  |             |
| TOTAL: |  |  |  | 238,295,151 |

| Type of Commitment (continued) | Prior Year<br>(2019-20)<br>Annual Payment<br>(P & I) | Budget Year<br>(2020-21)<br>Annual Payment<br>(P & I) | 1st Subsequent Year<br>(2021-22)<br>Annual Payment<br>(P & I) | 2nd Subsequent Year<br>(2022-23)<br>Annual Payment<br>(P & I) |
|--------------------------------|--|---|---|---|
|                                |  |   |   |   |
| Capital Leases                 | 583,759  | 364,486   | 204,442   |   |
| Certificates of Participation  | 2,205,908  | 2,205,700   | 2,207,450   | 2,207,450   |
| General Obligation Bonds       | 23,551,744   | 19,693,144  | 17,397,869  | 17,949,856  |
| Supp Early Retirement Program  |  |   |   |   |
| State School Building Loans    |  |   |   |   |
| Compensated Absences           |  |   |   |   |

Other Long-term Commitments (continued):

|   |            |            |            |            |
|---|------------|------------|------------|------------|
|   |            |            |            |            |
|   |            |            |            |            |
|   |            |            |            |            |
|   |            |            |            |            |
|   |            |            |            |            |
| Total Annual Payments:  | 26,341,411 | 22,263,330 | 19,809,761 | 20,157,306 |
| Has total annual payment increased over prior year (2019-20)? | No         | No         | No         | No         |

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Employer pays up to the current Health & Welfare cap (\$8,900 for employee, \$10,300 employee + one, \$14,100 employee + family) for employees that meet specific criteria, such as having been employed by the District in 1988.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

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

2,814,960.00

2,814,960.00

Actuarial

Jun 30, 2017

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)

|            |            |            |
|------------|------------|------------|
| 542,870.00 | 542,870.00 | 542,870.00 |
| 715,642.00 | 715,642.00 | 715,642.00 |
| 227,887.00 | 229,325.00 | 218,094.00 |
| 34         | 34         | 34         |

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

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

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

|    |
|----|
| No |
|----|

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

|  |
|--|
|  |
|--|

3. Self-Insurance Liabilities

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

|  |
|--|
|  |
|  |

4. Self-Insurance Contributions

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

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(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)<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 285.3                                 | 286.7                    | 286.7                            | 286.7                            |

**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 have not been settled for 2020/2021

**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

287,621

7. Amount included for any tentative salary schedule increases

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

**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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 456,223                  | 407,884                          |                                  |
|                          |                                  |                                  |

**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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 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)<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management)<br>FTE positions | 222.5                                 | 217.9                    | 217.9                            | 217.9                            |

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

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

No

If Yes, and the corresponding public disclosure documents  
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents  
have not been filed with the COE, complete questions 2-5.

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

Negotiations have not been settled for 2020/2021

**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

107,322

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**

- 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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
|                          |                                  |                                  |
|                          |                                  |                                  |

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|    |  |  |

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

- 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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      |                                  |                                  |
| 200,311                  | 202,376                          |                                  |
|                          |                                  |                                  |

**Classified (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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | No                               | No                               |
|                          |                                  |                                  |

**Classified (Non-management) - Other**

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

|  |
|--|
|  |
|  |
|  |
|  |
|  |
|  |
|  |

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

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

|  | Prior Year (2nd Interim)<br>(2019-20) | Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 55.1                                  | 51.1                     | 51.1                             | 51.1                             |

**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.

Negotiations have not been settled for 2020/2021

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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |
|                          |                                  |                                  |
|                          |                                  |                                  |

**Negotiations Not Settled**

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

78,904

4. Amount included for any tentative salary schedule increases

| Budget Year<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| 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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
|                          |                                  |                                  |
|                          |                                  |                                  |

**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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 86,269                   | 75,918                           |                                  |
| 2.0%                     | 1.8%                             |                                  |

**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<br>(2020-21) | 1st Subsequent Year<br>(2021-22) | 2nd Subsequent Year<br>(2022-23) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
|                          |                                  |                                  |
|                          |                                  |                                  |

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

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

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

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

Yes

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

Not Applicable

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No

## ADDITIONAL FISCAL INDICATORS

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

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

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

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

**Comments:**  
(optional)

## End of School District Budget Criteria and Standards Review

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July 1 Budget  
2020-21 Budget  
Technical Review Checks

Tahoe-Truckee Unified

Placer County

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

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

## IMPORT CHECKS

|  |               |
|--|---------------|
| CHECKFUND - (F) - All FUND codes must be valid.  | <u>PASSED</u> |
| CHECKRESOURCE - (W) - All RESOURCE codes must be valid.  | <u>PASSED</u> |
| CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.   | <u>PASSED</u> |
| CHECKGOAL - (F) - All GOAL codes must be valid.  | <u>PASSED</u> |
| CHECKFUNCTION - (F) - All FUNCTION codes must be valid.  | <u>PASSED</u> |
| CHECKOBJECT - (F) - All OBJECT codes must be valid.  | <u>PASSED</u> |
| CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.   | <u>PASSED</u> |
| CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. | <u>PASSED</u> |
| CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.   | <u>PASSED</u> |
| CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.   | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.   | <u>PASSED</u> |
| CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.  | <u>PASSED</u> |
| CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.                                 | <u>PASSED</u> |
| CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.   | <u>PASSED</u> |
| CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special   |               |

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to



the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

CS-EXPLANATIONS - (F) - Explanations have not been provided in the Criteria and Standards Review (Form 01CS) for the following criteria and/or supplemental information items where the standard has not been met or where the status is Not Met or Yes: EXCEPTION

Criterion 3 - ADA to Enrollment Ratio, Section 3C, Line 1a  
Criterion 4 - LCFF Revenue, Section 4C, Line 1a

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) has not been provided. EXCEPTION

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 exist in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. EXCEPTION

Form CASH

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.

SACS2020 Financial Reporting Software - 2020.1.0  
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31-66944-0000000

July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

Tahoe-Truckee Unified

Placer County

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

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## 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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by 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

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.

