



2020-21 Proposed Adopted Budget

Business Services Division
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INTRODUCTION AND FINANCIAL HIGHLIGHTS

The Governor's May Revision for the 2020-21 State budget is significantly different from his January Proposal, reflecting the economic impact of the shelter-in-place order throughout California in response to the COVID-19 pandemic. The January Proposal included cost of living adjustment for LCFF base rates, increase per ADA funding for Special Ed AB602, increase funding for preschool, and creation of new categorical programs. As of the May Revision, all proposed additions and increases to categorical programs have been dropped. While the proposed funding increase for Special Ed is still included, the most drastic change compared to January is a net negative 7.92% (reduction) to LCFF base rates and 10.0% reduction to the LCFF Add-Ons. The impact to Oak Grove School District is \$8.3 million less in LCFF revenues for 2020-21 compared to 2019-20. The loss of LCFF revenues would be ongoing per the May Revision, projecting to cost the District almost \$30 million cumulatively over a three-year period when combined with the loss of revenues due to enrollment loss.

On May 28, 2020, the Senate Budget and Fiscal Review Committee adopted the Senate budget plan for the 2020–21 State Budget. In their version of the budget, the committee rejects almost all of Governor Gavin Newsom's proposed education reductions in the May Revision, including the following items that would impact Oak Grove School District:

- Fully funding the Local Control Funding Formula, including the 2.31% cost-of-living adjustment (COLA)
- Providing an average daily attendance hold harmless for local educational agencies in the 2020–21 fiscal year and requiring distance learning in the event of school closures
- Amending the Governor's special education proposal to provide \$545 million to increase Assembly Bill 602 base rates and \$100 million for a low incidence disabilities cost pool
- Funding K–12 categorical programs at their 2019–20 levels, including the After School Education Safety Program (ASES)

The Senate version of the State Budget would provide some financial relief for the District, especially while dealing with the long term impact of the COVID-19 pandemic and the uncertainties of how to reopen schools in fall 2020. However, the District still must reduce ongoing expenditures in order to eliminate the structural deficit resulting from multiple years of declining enrollment, rising employee salary and pension costs, and increasing mandated services for special education.

The District's 2020-21 budget proposed for adoption is based on provisions in the Governor's May Revision, and in accordance with guidelines issued by the Santa Clara County Office of Education. Impacts to District Budget upon final Legislative approval of the State Budget will be reflected in the First Interim Budget Report.

Key financial highlights for the 2020-21 General Fund Budget, combined Unrestricted and Restricted, are as follows:

- LCFF entitlement, with statutory COLA of 2.31%, is reduced by 10%. Effective COLA is negative 7.92%.

- LCFF Entitlement per average daily attendance is \$8,634. Supplemental services must be provided at a rate of \$732 per ADA, and the remaining LCFF funding for general purpose at \$7,902 per ADA.
- LCFF funded average daily attendance (ADA) of 9,477.78, including district students in county special education programs, based on 2019-20 Period 2 (P-2) attendance.
- Supplemental Grant is per Unduplicated Count of 48.61% of total district enrollment, three-year average from 2018-19 through projected 2020-21. The 2020-21 LCAP adoption is deferred to December, 2020, and supplemental services and expenditures are per the 2019-20 Adopted LCAP.
- Elimination of State's 2019-20 one-time State Special Education Early Intervention Preschool Grant
- Total combined general fund expenditures and other uses exceed revenues by \$12.5 million, resulting in transfers in from the Special Reserve Fund of \$12.4 million to balance the 2020-21 budget.
- Unrestricted General Fund balance is projected to be at \$5.1 million at end of 2020-21. Excluding the \$3.6 million (3% of total general fund expenditures) required for economic uncertainties and \$1.5 thousand in non-spendable and other assignments, the unappropriated ending fund balance is zero.

COMBINED GENERAL FUND

The *general fund* is the main operating fund of Oak Grove School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. The LCFF provides districts a "base" level of funding that is then adjusted by grade span of TK-3 and/or 9-12, which is in lieu of the class size reduction apportionment under the previous revenue limit funding formula. In addition, "supplemental" funding is provided based on unduplicated counts of pupils enrolled in the district who are low-income, English learners, and foster youth (unduplicated count). When a district's unduplicated count exceeds 55 percent of the district's enrollment, additional "concentration" funding is provided.

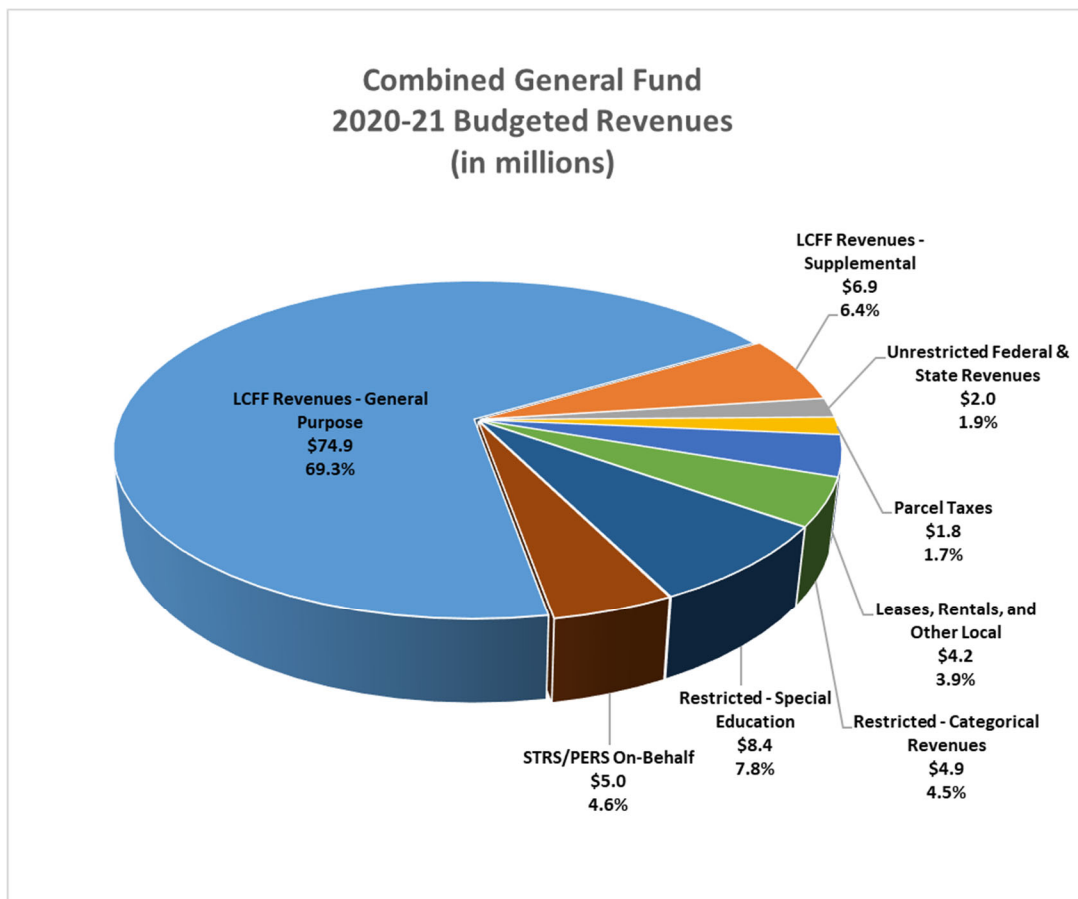
Increase in LCFF funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus Gap Closure Percentage during the transition years. LCFF revenue "Target" is calculated by a complex formula based on actual daily attendance (ADA) by grade level multiplied by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental Grant for the Unduplicated Count Percentage, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Home-to-School Transportation Grant.

The main premises of the Local Control Funding Formula when it was implemented in 2013-14 are:

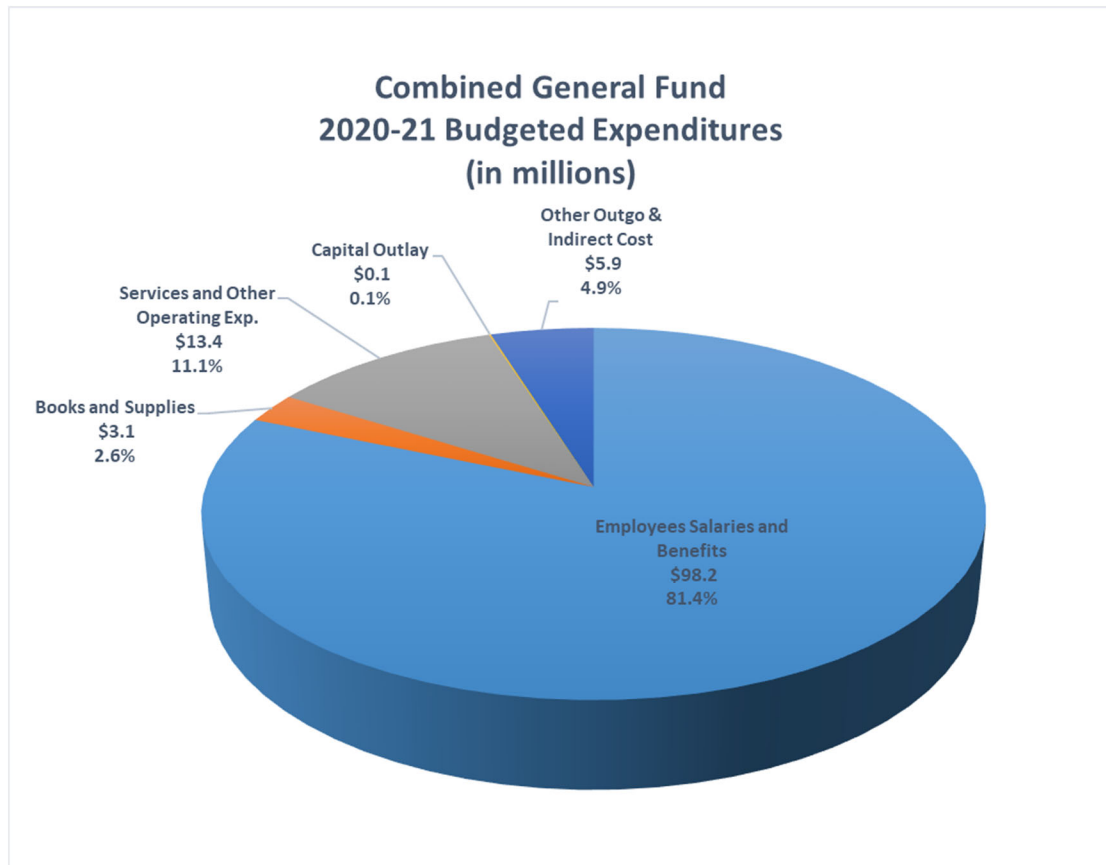
- Restoration of pre-recession purchasing power to the 2007-08 level by 2020-21.
- Redistribution of funding among LEAs to fund additional services to targeted students and close the achievement gap
- Greater local control over programs and resources

The State fully funded K-12 Education in 2019-20 for the first time since 2006-07, ahead of the established timeline for LCFF implementation by two years. Due to increased costs of employee retirement systems (CalSTRS and CalPERS), special education, and other nondiscretionary spending, School Services of California calculated that school districts would have approximately 91-92% of the 2007-08 purchasing level when LCFF is fully implemented. With full implementation of LCFF, annual revenue dollar increases will be per Cost of Living Adjustment (COLA) rates.

In addition to LCFF income, the District receives federal and state revenues for categorical programs. These resources are highly restricted and may only be expensed within the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, use of facilities, interest income, and miscellaneous local sources. Total combined General Fund revenues is budgeted at \$108.1 million.



The District's expenditures, summarized in the next graph, are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance with requirements or mandates by California Education Code, and other federal and state regulations. Total combined General Fund expenditures is budgeted at \$120.6 million. Employee salaries and benefits take up approximately 81.4% of total general fund expenditures.

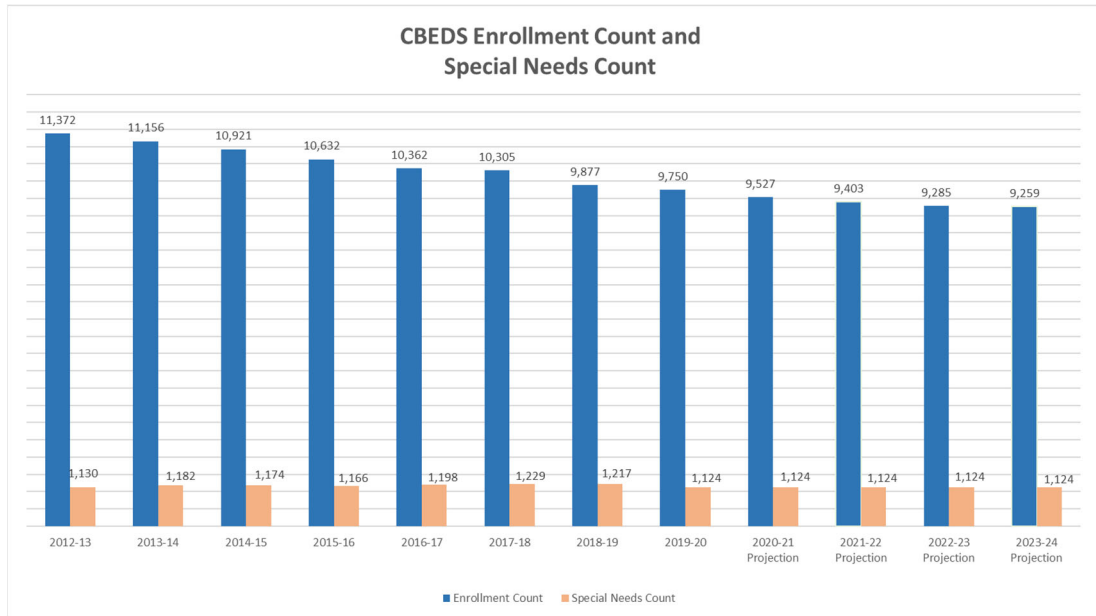


ENROLLMENT

Student enrollment for the District last peaked in 2006-07 at 11,899, and has been in a decline since. In addition to families moving out of the area, the overall birthrate for the region has been declining. The several new major density housing developed within district boundaries since 2013 have not generated the expected increase in student count. The District commissioned an enrollment analysis report every year to update the projection numbers. Enrollment projections through 2023-24 are per the demographer's report dated February 20, 2020.

While total enrollment continues to decrease, the number of students needing specialized services has remained relatively the same and therefore, the ratio of special needs students as a

percentage of total enrollment has grown. Consequently, the cost of Special Education has grown disproportionately to General Education. See the Special Education section for further discussion.



The projected enrollment loss translates into cumulative revenue loss of approximately \$7.7 million over the three years of the 2020-21 Multi-Year Projection budget. Although enrollment is still declining, the rate of annual loss is slower than in the last five years.

Multi-Year Impact of Enrollment Loss:								
Fiscal Year	Enrollment (incl @ COE)	Funded ADA	LCFF ADA Loss	LCFF Funding Per ADA**	Revenue Gain/(Loss) Budget Year 1	Revenue Gain/(Loss) Budget Year 2	Revenue Gain/(Loss) Budget Year 3	Cumulative 3-Year Gain/(Loss)
2019-20 Est Actuals	9,826	9,584.62	-407.53	\$9,405				
2020-21 Budget	9,596	9,477.78	-106.84	\$8,633	(\$922,350)	(\$922,350)	(\$922,350)	(\$2,767,049)
2021-22 Projected	9,472	9,252.52	-225.26	\$8,642		(\$1,946,697)	(\$1,946,697)	(\$3,893,394)
2022-23 Projected	9,354	9,135.73	-116.79	\$8,656			(\$1,010,934)	(\$1,010,934)
MYP Cumulative Total 2020-21 to 2022-23			-739.63		(\$922,350)	(\$2,869,047)	(\$3,879,981)	(\$7,671,377)

STAFFING

Certificated Salaries are salaries for teachers, counselors, psychologists, nurses and certificated administrators. This category also includes extra duty, substitutes and hourly pay. Classroom staffing allocations for 2020-21 are in accordance to the following class sizes across the district:

Grade TK-3	24:1 (lowered from 27:1 in 2015-16, and 29:1 in 2012-13)
Grade 4-8	32:1
Special Day Class (SDC)	11:1 (average across the district as of 2019-20)

Classified Salaries represent salaries for instructional paras (aides), clerical and office personnel, maintenance and operations personnel, other support personnel and non-certificated managers and supervisors. This category also includes extra duty, substitutes and hourly pay.

Employee Benefits correspond directly with certificated and classified salaries. Retirement expenses (STRS and PERS), social security, unemployment insurance, and workers' compensation expenditures are based on specified percentage of salary expenses. Medical, dental and vision expenditures are contracted amounts based on the number of full-time equivalent (FTE) positions. The District pays approximately 96% of employee health benefit premiums on average for teachers.

One of the few positives in the Governor's May Revision is his proposed investment in CalSTRS and CalPERS. The CalSTRS rate is reduced to 16.15% for the 2020-21 budget, and although CalPERS rate will increase to 20.70%, it is much less than formerly estimated at over twenty two percent. It is important to note that even though the District received annual revenue increases with the implementation of LCFF in 2013-14, STRS and PERS expenditures combined have almost doubled in the same period.

In addition to employee pension benefits, the District incur other payroll taxes as shown in the next table.

Employer Payroll Tax	2013-14	2019-20	2020-21 Budget	2021-22 Projection	2022-23 Projection
STRS *	8.2500%	17.1000%	16.1500%	16.0200%	18.1000%
PERS	11.4420%	19.7210%	20.7000%	22.8400%	25.5000%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%
Medicare *	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance *	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
Workers Comp *	1.8606%	1.7070%	1.8972%	1.8972%	1.8972%
* Certificated P/R Tax & Benefits	11.6106%	20.3070%	19.5472%	19.4172%	21.4972%
Classified P/R Tax & Benefits	21.0026%	29.1280%	30.2972%	32.4372%	35.0972%

Staffing Change

At the time of budget development, no settlement has been reached for 2020-21 salaries and benefits for all bargaining units. The contract agreement with OGEA (teachers) include maintaining class size for grades TK-3 at 24:1 in 2020-21 and forward. The 2020-21 budget does not include any increases in the salary schedules for Executive Team.

Certificated positions, Full Time Equivalents (FTEs):

Net Reductions due to declining enrollment	- 9.60
Board approved certificated reductions	-17.00
Reduction of PBIS position	<u>- 1.00</u>
Net change to certificated positions	<u>- 27.60</u>

Classified Positions, Full Time Equivalents (FTEs):

Board approved classified reductions	-4.74
Net decreased in Special Ed for program adjustments	-3.21
Increased in Noon Duty FTE	<u>0.13</u>
Net change to classified positions	<u>-7.82</u>

2020-21 Proposed Budget				
	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total General Fund
Certificated				
1100 Teachers	372.00	4.60	78.50	455.10
1200 Certificated Pupil Support	13.50	1.00	11.50	26.00
1300 Certificated Administrator	27.70	1.30	2.00	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	2.00
Total Certificated	414.20	6.90	93.00	514.10
<i>2019-20 Second Interim Budget Total Certificatec</i>	441.40	6.10	94.20	541.70
<i>Change</i>	(27.20)	0.80	(1.20)	(27.60)
Classified				
2100 Instructional Aids	9.25	0.00	80.05	89.30
2200 Classified Support	91.54	7.20	0.00	98.74
2300 Classified Administrator	7.55	1.45	0.00	9.00
2400 Clerical and Office Salaries	56.50	1.63	2.00	60.13
2900 Other Classified Salaries	24.34	1.60	9.08	35.02
Total Classified	189.19	11.88	91.13	292.19
<i>2019-20 Second Interim Budget Total Classified</i>	193.04	12.63	94.35	300.01
<i>Change</i>	(3.85)	(0.75)	(3.22)	(7.82)
TOTAL FTE	603.39	18.78	184.13	806.29

OTHER EXPENDITURES

The 2020-21 Budget excludes all one-time expenditures incurred in 2019-20, but also includes supplemental expenditures, reserved for targeted services for low income children, English learners and foster children.

Teacher Induction Program - in past years, the District received state funding for the Beginning Teacher Support and Assessment (BTSA). The BTSA grant ended effective 2015-16, and the District supported the program using the one-time Educator Effectiveness Grant from 2015-16 through 2017-18. The District will fund the Teacher Induction Program from the General Fund in future years, budgeted at \$150 thousand in 2020-21.

Materials and Supplies - schools and departments receive a standard annual allocation. This category includes classroom, office and custodial supplies. Annual allocations for departments and schools have been reduced by 5% since 2017-18. Total general fund materials and supplies budget is \$3.0 million, a decrease of \$1.4 thousand from 2019-20 budget, which included carryovers from prior year.

Services, Other Operating Expenses represent estimated expenditures for utilities, liability insurance, consultants, mileage, travel and conference, dues and memberships, contracted services, legal and audit services. Total budgeted expenditures are \$13.4 million, a decrease of \$2.5 thousand from 2019-20 budget primarily from excluding any 2019-20 carryovers in the budget year as well as reducing non-recurring expenditures.

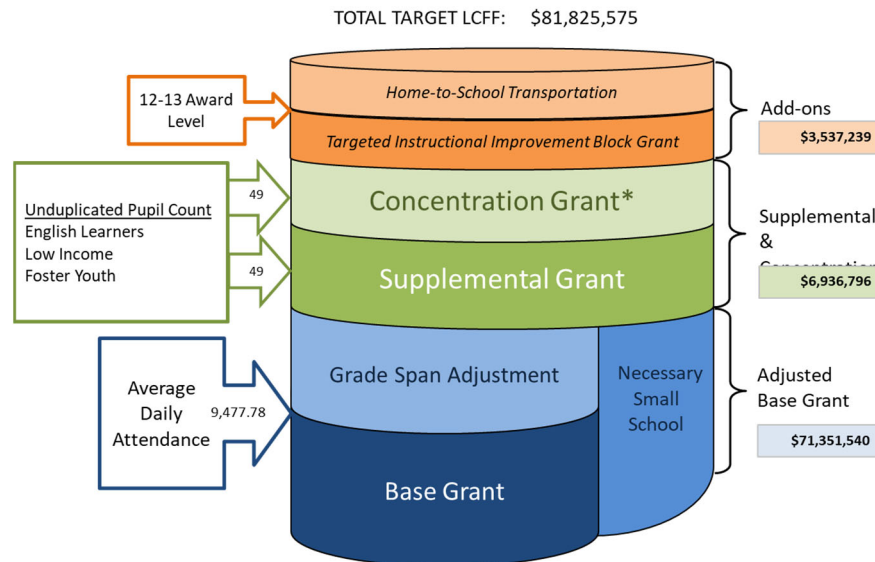
Capital Outlay includes the purchase of new equipment as well as replacement of equipment. Total budgeted expenditures are \$87 thousand, a decrease of \$88 thousand from 2019-20 budget, primarily for standard operational equipment.

Other Outgo includes debt service payments, CNS transfers out, and tuition payments to State Special Schools, Nonpublic Agencies/Schools, and County Office of Education. Tuition payments are for District students attending programs as written in their Individualized Education Plan (IEP). Total other outgo increased by a total of \$449 thousand, resulting primarily from an increase of total county tuition payments from 2019-20.

UNRESTRICTED GENERAL FUND

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, as well as contributing to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's LCFF funding is accomplished by a mix of (1) local property taxes and (2) State aid, including funds from the Education Protection Account. Generally, the State apportionments amount to the difference between the District's LCFF entitlement amount and local property tax revenues. LCFF revenues of \$81.8 million account for approximately 91.1% of total unrestricted resources.



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

Supplemental Grant is allocated as part of the LCFF calculation, based on the unduplicated count of English Learners, Free and Reduce, and Foster Youth. Title 5, California Code of Regulations, sections 15494 through 15497.5 requires annual preparation and update of the Local Control and Accountability Plan (LCAP). Furthermore, section 15496(a) specifies the requirements related to expenditures of supplemental and concentration funds. The regulation specifies that supplemental and concentration funding must be used to “increase or improve services for

unduplicated pupils as compared to services provided to all pupils”, and the amount/services provided for the unduplicated pupils must be proportional to the amount of funds apportioned each year. This means that a portion of the increase in LCFF revenues each year must be allocated proportionally for supplemental services.

Per clarification from the California Department of Education, Local Agency Systems Support Office, the use of supplemental or concentration funds to provide a general salary increase district-wide is not appropriate. The District would not be able to provide supporting research, experience, or educational theory to demonstrate how the use of these funds for general salary increase is the most effective in meeting the goals for unduplicated pupils.

Based on projected unduplicated count rate of 48.61% and 100% funding of LCFF entitlement, the minimum amount required for supplemental services is \$6.9 million in 2020-21, a decrease of \$902 thousand from 2019-20 reflecting the lower projected unduplicated count percentage as well as the net -7.92% cut to LCFF funding. Budgeted expenditures for supplemental services equal minimum required amount for 2020-21.

Contributions to Restricted Programs represent transfers from Unrestricted General Fund to underfunded programs such as Special Education. This category also includes the required transfer to the Restricted Routine Maintenance Account.

The State allowed school districts to reduce their required RRMA contributions to 2.0% in 2017-18 and 2018-19. Full 3.0% contributions to RRMA is required effective 2019-20. In order to help LEA's absorb reductions presented in May Revise Budget, the Governor offers flexibility to exclude state's on-behalf-of-employer payments in the RRMA calculation. The \$3.4 million represent 3.0% of total general fund expenditures, excluding on-behalf expenditures.

The District received RDA funds from the County as redevelopment agency statutory “pass-through” payments, and the funds were given the California School Accounting Manual (CASM) designation of 8625, “Community Redevelopment Funds Not Subject to Revenue Limit Deduction,” and the funds were deposited into the Restricted General Fund. The District chooses to use this restricted RDA funds in order to satisfy the District’s obligations under Education Code section 17070.75 to establish a restricted account in the general fund for routine maintenance of school buildings. According to District’s legal counsel, the District may use the RDA funds to satisfy its RRMA obligations, as legal counsel is aware of no use limitations that would prohibit the District’s use of the RDA funds for this purpose.

Total contributions from Unrestricted General Fund are projected at \$22.0 million for 2020-21, a decrease of \$1.8 million from 2019-20, as follows.

Restricted Routine Maintenance Account	\$ 3,469,532
Special Education	\$ 19,436,647
Total Contributions from Unrestricted G/F	\$ 22,906,179
Contribution to RRMA Offset by RDA Funds	(872,400)
Net Contributions from Unrestricted G/F	\$ 22,033,739

Net of the contributions to restricted programs, approximately \$58.1 million of total Unrestricted General Fund Revenues is available for district instructional and operational activities. As enrollment and general fund revenues decline, cost saving measures are negated by increasing costs of Special Ed mandated services and expenditures.

Transportation funding is no longer a restricted state categorical program, effective fiscal year 2013-14 with the implementation of LCFF. State funding for Home-to-School Transportation is now included in LCFF entitlement calculation. The entitlement amount of \$1,273,198 remained flat since 2013-14 with no annual COLA increases, up to fiscal year 2019-20. Based on the Governor's May Revise, the 10% reduction will be applied for fiscal year 2020-21 and going forward, budgeted at \$1,145,878 in the budget year.

Per Board action on March 1, 2018, new attendance boundaries became effective with the 2018-19 school year and student busing, except per special education IEPs, was eliminated. However, the District continued Gen Ed bus service from the Silver Leaf Neighborhood to Baldwin Elementary School and Bernal Intermediate School as a result of a bus fee survey conducted in April, 2018. While students with free and reduced lunch status are exempt from any charges, annual two-way bus pass rates per family are as follow:

- First Bus Pass - \$350.00
- Second Bus Pass - \$250.00
- Third Bus Pass - \$225.00

In addition to the two Gen Ed bus routes noted above, the District is budgeting for 30 Special Ed bus routes; 11 to county programs outside the district and the remaining 19 bus routes are within district boundaries. The projected cost to operate the transportation program is as follows.

Home-to-School Transportation, Net of Fees	\$ 165,359
Special Education Transportation	<u>3,441,359</u>
Total Transportation Program Cost	\$ 3,606,717
State Apportionment (incl. in LCFF) and Other Revenues	<u>\$ 1,162,878</u>
Transportation Program Shortfall	<u>\$ (2,443,839)</u>

Indirect Cost are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2020-21 approved indirect cost rate for most allowable categorical programs is 6.31% and 5.00% for Child Nutrition Services (CNS). However, some federal categorical programs only allow the district to recover up to 2% of indirect costs. For 2020-21, the Unrestricted General Fund is projected to recapture \$1.6 million of indirect costs from the restricted programs, including Supplemental, and \$175 thousand from CNS.

UNRESTRICTED FUND BALANCE

Unrestricted General Fund ending fund balance is projected to be \$5.1 million. Approximately \$5.1 million of the unrestricted ending balance must be set aside for economic uncertainties, encumbrances and obligations, and other commitments and assignments. Unassigned Fund Balance is projected to be \$0 million at end of 2020-21 (see the table that follows).

2020-21 Proposed Budget	Gen Purpose Unrestricted	LCAP Supplemental	Unrestricted General Fund
Beginning Fund Balance, Projected	\$ 5,409,813	\$ 180,536	\$ 5,590,349
<u>Revenues:</u>			
LCFF Sources	74,888,779	6,936,796	81,825,575
Federal Revenues	178,000	-	178,000
State Revenues	1,829,994	-	1,829,994
Local Revenues	5,997,292	-	5,997,292
Total Revenues	\$ 82,894,065	\$ 6,936,796	\$ 89,830,861
<u>Expenditures:</u>			
Salaries & Benefits	67,641,685	5,422,381	73,064,066
Books and Supplies	1,142,842	698,374	1,841,216
Services & Other Operating Exp	6,838,275	404,332	7,242,607
Capital Outlay	75,000		75,000
Other Outgo	31,500		31,500
Indirect Cost	(2,049,393)	411,709	(1,637,684)
Debt Service Payments	48,107		48,107
Total Expenditures	\$ 73,728,016	\$ 6,936,796	\$ 80,664,812
Operating Surplus/(Deficit)	\$ 9,166,049	\$ -	\$ 9,166,049
<u>Other Sources/Uses:</u>			
Interfund Transfers In	12,380,066		12,380,066
<i>Contribution to Routine Restricted Maintenance</i>	<i>(3,469,532)</i>		<i>(3,469,532)</i>
<i>Contribution to Other Restricted Programs</i>	<i>872,440</i>		<i>872,440</i>
<i>Contribution to Special Education</i>	<i>(19,436,647)</i>		<i>(19,436,647)</i>
Total Other Sources/Uses	\$ (9,653,673)	\$ -	\$ (9,653,673)
Net Change in Fund Balance	\$ (487,624)	\$ -	\$ (487,624)
Ending Fund Balance	\$ 4,922,189	\$ 180,536	\$ 5,102,725
<u>Components of Ending Fund Balance:</u>			
Reserve for Encumbrances & Liabilities	434,880		434,880
Reserve for 2019-20 Collective Bargaining	700,155		700,155
Commitments & Assignments	349,572		349,572
Designated for Economic Uncertainties	3,437,581	180,536	3,618,118
Unassigned Ending Fund Balance	\$ 0	\$ -	\$ 0

RESTRICTED GENERAL FUND

Restricted programs or activities relating to the operation of educational programs are considered a part of ordinary operations and are accounted for in the general fund. Within the general fund, restricted programs or activities must be identified, accounted for, and reported separately. Restricted programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law.

2020-21 Proposed Budget	RRMA	Categoricals	Special Education	STRS/PERS On-Behalf	Restricted General Fund
Beginning Fund Balance, Projected	\$ 1,249,381	\$ 2,741,360	\$ 362,967	\$ -	\$ 4,353,707
<u>Revenues:</u>					
LCFF Sources	-	-	4,702,175	-	4,702,175
Federal Revenues	-	1,933,851	2,012,625	-	3,946,476
State Revenues	-	1,346,443	567,910	4,952,863	6,867,216
Local Revenues	-	1,609,269	1,152,154	-	2,761,423
Total Revenues	\$ -	\$ 4,889,563	\$ 8,434,864	\$ 4,952,863	\$ 18,277,290
<u>Expenditures:</u>					
Salaries & Benefits	1,230,478	1,379,965	17,556,920	4,952,863	25,120,226
Books and Supplies	172,000	924,363	118,687		1,215,050
Services & Other Operating Exp	1,593,520	1,390,492	3,139,190		6,123,202
Capital Outlay	12,000				12,000
Other Outgo			6,005,675		6,005,675
Indirect Cost	189,804	113,692	1,159,455		1,462,951
Total Expenditures	\$ 3,197,802	\$ 3,808,512	\$ 27,979,927	\$ 4,952,863	\$ 39,939,104
Operating Surplus/(Deficit)	\$ (3,197,802)	\$ 1,081,051	\$ (19,545,063)	\$ -	\$ (21,661,814)
<u>Other Sources/Uses:</u>					
Contribution to Routine Restricted Maintenance	3,469,532				3,469,532
Contribution to Other Restricted Programs		(872,440)			(872,440)
Contribution to Special Education			19,436,647		19,436,647
Total Other Sources/Uses	\$ 3,469,532	\$ (872,440)	\$ 19,436,647	\$ -	\$ 22,033,739
Net Change in Fund Balance	\$ 271,730	\$ 208,611	\$ (108,416)	\$ -	\$ 371,925
Ending Fund Balance	\$ 1,521,111	\$ 2,949,971	\$ 254,551	\$ -	\$ 4,725,632
<u>Components of Ending Fund Balance:</u>					
Legally Restricted	1,521,111	2,949,971	254,551	-	4,725,632
Unassigned Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

RESTRICTED ROUTINE MAINTENANCE ACCOUNT (RRMA)

The purpose of the Restricted Routine Maintenance Account (RRMA) is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

With full implementation of LCFF, contribution from Unrestricted General Fund must be at least 3.0% of total Adopted Budget expenditures, including other financing uses. Based on California School Accounting Manual Procedure 650, it is explicit that the RRMA shall be spent on activities for ongoing and major maintenance of buildings. Some items which may qualify under the term

“ongoing and major maintenance” include maintenance workers, maintenance supplies, and indirect costs at the District’s approved rate. Custodial services are considered operational activities and cannot be paid from this fund. Fund balance for RRMA is projected to be \$1.5 at end of 2020-21.

RESTRICTED PROGRAMS /CATEGORICALS

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. Effective fiscal year 2013-14, the only State categorical programs remaining for the District are Restricted Lottery, After School Education and Safety (ASES), and Special Education. All other state categorical programs have been rolled into LCFF, and funding becomes unrestricted to be spent per the District’s LCAP. The 2020-21 revenue for ASES is budgeted at 10.0% less than the 2019-20 allocation, as per the Governor’s May Revision. Federal categorical programs include the Title programs and Medi-Cal Billing Option.

Federal revenues are projected at \$1.9 million, state revenues are projected at \$6.3 million, including \$5.0 million of STRS on Behalf payments, and local grants are projected at \$1.6 million. The budget assumes \$2.9 million of carryover funds will remain legally restricted at end of 2020-2021.

SPECIAL EDUCATION

OGSD is a member of the South East Special Education Local Plan Area (SESELPA). Special education funding comes from both the federal, state, and local and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies.

Special education is highly regulated by the Federal Individuals with Disabilities Education Act, and the District risks lawsuits and sanction if the Individualized Education Program (IEP) process is not followed. Although district staff continues to review programs to contain costs, Federal regulations require local education agencies maintain a certain level of services (expenditures) as in the prior year (maintenance of effort), which limits the District’s ability to reduce expenditures in this area.

*The District **does not** receive LCFF Funding for preschool students in Special Day Classes.*

The Governor’s proposed increased funding for Special Ed is included in the 2020-21 budget; the allocation amount per pupil is increased to \$645 from the \$570 allocated in 2019-20. All programs and the number of special needs students are assumed to continue the same as in 2019-20. The District currently provides specialized instruction and services for 1,124 students. As mentioned in the Enrollment Section, the number of students receiving specialized education has increased over the years even as total enrollment has declined. Special Ed student population is projected at 11.7% of total enrollment for 2020-21.

The 2020-21 Budget includes operations for 32 special day classes (SDC):

- 15 classes for non-categorical programming (students of various disabilities)
- 4 classes for the low functioning
- 3 classes for the emotionally disturbed
- 4 classes for the autistic
- 6 classes for pre-school aged students, including one autistic preschool class

In addition to the SDCs, the District also provides resource specialist (RSP), speech, language, and hearing specialists (SLH), adaptive physical education (APE), occupational therapy (OT), psychological and other mental health counseling, vision specialists (VI), applied behavioral analysis (ABA), and other related services to students in the general education and special day classes.

District Special Ed staff work hard to contain costs, but the costs of sending students to County of Office of Education programs and non-public schools are entirely out of their control. The District created new self-contained classes and specialized services in the last two years to keep students in district and have greater control over expenditures. For the 2020-21 budget, approximately 69 students will be sent to programs operated by the County Office of Education (COE) and 17 students to non-public schools (NPS). The per-pupil cost of the COE program is approximately \$57 thousand to \$77 thousand per year and approximately \$41 to \$137 thousand for an NPS.

*Total COE excess cost is
\$6,005,675.*

*Average per pupil cost is
\$87,039*

*Total NPS budget is
\$1,452,152*

*Average per pupil cost is
\$85,420*

For 2020-21, the cost to operate special education is \$28.0 million and the District will only receive \$8.4 million from federal, state and local sources. The Unrestricted General Fund will have to transfer in \$19.4 million (69.5% of total Special Ed expenditures) to cover the funding shortfall.

CASHFLOW

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

The District has been fortunate to have adequate cash from restricted funds for temporary inter-fund borrowings during months where cash inflow is less than cash outflow. Per the Governor's May Revision, districts may borrow up to 85.0% of a fund's available balance. The District does

not anticipate a need to issue any Tax Revenue Anticipation Notes (TRANS) for short-term borrowings in 2020-2021.

OTHER RESTRICTED FUNDS

In addition to the General Fund, the District also maintains other funds that are restricted by law and function. These funds are not available for District operations. The District is not required to prepare multi-year projections budget for the restricted funds. All restricted funds are projected to end fiscal year 2020-21 with positive fund balances.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes, other than debt service or capital projects.

Fund 13 Cafeteria Fund accounts for activities and operations of Child Nutrition Services (CNS). Primary funding sources are federal and state reimbursements for Free and Reduced Price Meals. In the recent past years, CNS operated at a deficit and required contributions from the General Fund due to declining enrollment and decreasing meal participations. The District restructured food service schedules and increased meal per labor hours in 2019-20 to reduce impact on the General Fund.

2020-21 Proposed Budget	Cafeteria Fund 13
Beginning Fund Balance, Projected	\$ 186,411
<u>Revenues:</u>	
Federal Revenues	2,485,590
State Revenues	151,302
Local Revenues	908,278
Total Revenues	\$ 3,545,170
<u>Expenditures:</u>	
Salaries & Benefits	1,801,345
Books and Supplies	23,500
Services & Other Operating Exp	1,669,825
Indirect Cost	174,733
Total Expenditures	\$ 3,669,403
Net Change in Fund Balance	\$ (124,233)
Ending Fund Balance	\$ 62,178

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets that are not financed by other funds.

Fund 21 Building Fund exists primarily to account separately for proceeds and uses from the sale of bonds, and may not be used for any purposes other than those for which the bonds are issued. OGSD's 2008 Measure S and 2014 Measure P activities are accounted for in this Fund.

Fund 25 Capital Facilities Fund (Developer Fees) is used to account for monies received from fees levied on developers or other agencies as a condition of approving a development.

Fund 40 Capital Outlay exists primarily to provide for the accumulation of funds for capital outlay purposes, and to account for capital projects that are not restricted to fund 21 or fund 25. The current OGSD fund balance in this fund is the result of the sale of Calero site and revenues from development mitigation agreements. The District has relied on Fund 40 to supplement General Fund operations and invest in new programs since 2017-18; the fund will be exhausted at end of 2020-21 as per current proposed budget.

2020-21 Proposed Budget	Building Fund 21	Capital Facilities (Developer Fees) Fund 25	Special Reserve - Capital Outlay Fund 40
Beginning Fund Balance, Projected	\$ 2,530,179	\$ 546,962	\$ 12,262,396
<u>Revenues:</u>			
Federal Revenues	-	-	-
State Revenues	-	-	-
Local Revenues	70,000	44,000	550,000
Total Revenues	\$ 70,000	\$ 44,000	\$ 550,000
<u>Expenditures:</u>			
Salaries & Benefits	26,457	-	-
Books and Supplies	350,000	-	-
Services & Other Operating Exp	100,000	13,200	-
Capital Outlay	1,427,380	-	-
Total Expenditures	\$ 1,903,837	\$ 13,200	\$ -
Operating Surplus/(Deficit)	\$ (1,833,837)	\$ 30,800	\$ 550,000
<u>Other Sources/Uses:</u>			
Transfer-In and Other Sources	-	-	-
Transfer-Out and Other Uses	-	-	(12,380,066)
Total Other Sources/Uses	\$ -	\$ -	\$ (12,380,066)
Net Change in Fund Balance	\$ (1,833,837)	\$ 30,800	\$ (11,830,066)
Ending Fund Balance	\$ 696,342	\$ 577,762	\$ 432,330

PROPRIETARY FUNDS

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the district, normally on a full cost-recovery basis. Proprietary funds are intended to be self-supporting.

Fund 63 Enterprise Fund is used to account for operations of the District's Before and After School Education (BASE) program and the fee based Preschool program.

Fund 67 Self-Insurance Fund is maintained to provide future payments on the District's obligations for employee dental and vision coverage.

2020-21 Proposed Budget	Other Enterprise Fund 63	Self-Insurance Fund 67
Beginning Fund Balance, Projected	\$ 1,281,946	\$ 2,066,982
<u>Revenues:</u>		
Federal Revenues	-	-
State Revenues	-	-
Local Revenues	3,359,600	2,162,681
Total Revenues	\$ 3,359,600	\$ 2,162,681
<u>Expenditures:</u>		
Salaries & Benefits	2,331,676	-
Books and Supplies	100,000	
Services & Other Operating Exp	419,188	1,855,197
Capital Outlay		
Total Expenditures	\$ 2,850,864	\$ 1,855,197
Operating Surplus/(Deficit)	\$ 508,736	\$ 307,484
<u>Other Sources/Uses:</u>		
Transfer-In and Other Sources	-	-
Transfer-Out and Other Uses	-	-
Total Other Sources/Uses	\$ -	\$ -
Net Change in Fund Balance	\$ 508,736	\$ 307,484
Ending Fund Balance	\$ 1,790,682	\$ 2,374,466

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of restricted, committed, or assigned resources for, and the payment of, principal and interest on general long-term debt.

Fund 51 Bond Interest and Redemption Fund is maintained by the county treasurer from taxes levied by the county controller for the repayment of bonds issued by the District. District staff receives financial information from the County, and has no control over activities in this fund.

2020-21 Proposed Budget	BIRF Fund 51
Beginning Fund Balance, Projected	\$ 12,065,794
<u>Revenues:</u>	
Federal Revenues	121,708
State Revenues	83,032
Local Revenues	14,064,732
Total Revenues	\$ 14,269,472
<u>Expenditures:</u>	
Debt Service Payments	15,278,210
Total Expenditures	\$ 15,278,210
Operating Surplus/(Deficit)	\$ (1,008,738)
Ending Fund Balance	\$ 11,057,056

MULTI-YEAR PROJECTIONS – GENERAL FUND

Under the Education Code (Section 42131), all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations over a three-year period. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance for current and next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and stricter county or state oversight or control.

Multi-Year projections are based on guidelines by Santa Clara County Office of Education (SCCOE), Fiscal Crisis Management and Assistance Team (FCMAT), and School Services of California (SSC) Dartboard. The District uses the LCFF Calculator, maintained by FCMAT, to project LCFF revenues. Other revenue assumptions are per School Services of California.

The Budget Plan approved by the Board in August 2017 included new revenue source and expenditure reductions for 2017-18 through 2020-21. The District implemented many of the approved items such as:

- Closure of two schools.
- Approval of one new lease and restructuring other leases to generate additional revenue.
- Eliminated general busing, except for one route to Baldwin and Bernal.
- Offered early retirement incentives.
- Reduced administrative positions through attritions.
- Reduced food service staffing in alignment with enrollment.
- Reduction of work force at the district office.
- Reduced mid-day custodians at the intermediate schools.
- Restructured programs and services to maximize use of Supplemental Fund.
- Eliminated extra CSR teachers at Title I schools, which are superfluous with the current TK-3 class size of 24.
- Eliminated district alternative school effective 2020-21.

Some items from the 2017 Budget Plan have not been implemented and are not included in the budget projections for 2020-21: elimination or restructure of non-mandated programs such as academic counseling, library clerks, afterschool sports, visual and performance arts.

Although the District acted proactively to generate new revenues and reduce expenditures, the combination of year-over-year enrollment loss, increased special education services, and rising employee pension costs, causes the District to continue to operate at a deficit. Additional revenue generation and cost saving measures are necessary to bring the budget into balance.

As mentioned in the introduction section, the Governor's May Revision is drastically different from his January Proposal and will have a devastating financial impact on public education. Oak Grove School District prepared its 2020-21 budget for this worst case scenario, projecting negative fund balances in both Year 2 and Year 3.

LCFF revenue reduction in 2020-21 is projected to carry forward into the out years. Revenue projections are based on the following factors:

- Negative 12.18% and negative 14.95% (reduction in LCFF revenues) for Year 2 and Year 3 respectively
- Funded ADA would decrease by 225 in Year 2 and additional loss of 117 in Year 3
- No new state or federal assistance is projected
- Contributions to Special Education will increase by \$204 thousand in Year 2 and an additional \$527 thousand in Year 3
- The General Fund will not be able to rely on transfers-in from reserve after 2020-21

Expenditure projections for Year 2 and Year 3 are based on the following factors:

- Staffing level corresponding to projected enrollment
- Estimated step increases as per the District's position control system
- Revised projected rates for STRS and PERS
- Savings from scheduled employee retirements
- Provisions have not been made for collective bargaining settlements or natural attritions

- Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures

Description	2020-21 Proposed Budget	2021-22 Projected	2022-23 Projected
Beginning Fund Balance, Actual and Projected	\$ 9,944,054	\$ 9,828,354	\$ (6,220,183)
Revenues:			
LCFF Entitlement - General Purpose	74,888,779	73,190,571	72,319,591
LCFF Entitlement - Supplemental Services	6,936,796	6,765,134	6,754,832
LCFF Special Ed Taxes	4,702,175	4,702,175	4,702,175
Federal Revenue	4,124,476	4,124,476	4,124,476
Other State Revenue	8,697,210	8,608,260	8,578,742
Other Local Revenue	8,758,715	7,132,706	7,251,769
Total Revenue/Other Income	\$ 108,108,151	\$ 104,523,322	\$ 103,731,585
Expenditures			
Certificated Salaries	49,577,374	49,983,167	50,363,047
Classified Salaries	16,866,077	17,091,946	17,291,218
Employee Benefits	31,740,841	32,018,257	33,320,359
Books and Supplies	3,056,266	3,047,992	3,045,496
Services, Other Operating	13,365,809	12,454,596	12,440,094
Capital Outlay	87,000	87,000	87,000
Other Outgo	6,085,282	6,085,282	6,085,282
Direct Support/Indirect Costs/TSF's Out	(174,733)	(196,381)	(196,381)
Total Expenditures/Other Outgo	\$ 120,603,916	\$ 120,571,859	\$ 122,436,115
Operating Surplus/(Deficit)	\$ (12,495,765)	\$ (16,048,537)	\$ (18,704,530)
Transfers-In from Special Reserve	12,380,066	-	-
Ending Fund Balance	\$ 9,828,354	\$ (6,220,183)	\$ (24,924,713)
Legally Restricted Balance	4,725,629	4,124,917	3,532,704
Unrestricted General Fund - Ending Fund Balance	\$ 5,102,726	\$ (10,345,100)	\$ (28,457,416)
Components of Ending Fund Balance			
Designated for Economic Uncertainties	3,618,117	3,617,156	3,673,083
Total Committed and Assigned:	1,484,607	1,156,077	1,025,503
Undesignated/Unappropriated	0	(15,118,335)	(33,156,006)

CONCLUSION

As has been presented to the Board multiple times in recent years, the District is operating with a structural deficit and has been relying on transfers-in from the Special Reserve Fund 40. Several factors have contributed to the district's structural deficit, including a loss of enrollment over the past decade, increased employee pension costs, the District's commitment to maintaining competitive employee compensation, and increased special education and transportation costs in excess of State funding.

Based on the proposal of the Senate Budget and Fiscal Review Committee, the general fund operating deficit projections would be \$5.5 million in 2020-21, \$7.2 million in Year 2, and \$7.8

million in Year 3. Following is a pro-forma MYP if the Senate version of the State budget is adopted.

Oak Grove School District
Multi-Year Projection - Combined General Fund
2019-20 Estimated Actuals Budget and 2020-21 Proposed Budget
PROFORMA - ASSUMING ONGOING 0.0% COLA

Description	2020-21 Proposed Budget	2021-22 Projected	2022-23 Projected
Beginning Fund Balance, Actual and Projected	\$ 9,944,054	\$ 9,828,354	\$ 8,898,152
Revenues:			
LCFF Entitlement - General Purpose	81,417,290	81,328,707	82,251,590
LCFF Entitlement - Supplemental Services	7,533,289	7,516,937	7,691,155
LCFF Special Ed Taxes	4,702,175	4,702,175	4,702,175
Federal Revenue	4,124,476	4,124,476	4,124,476
Other State Revenue	8,697,210	8,608,260	8,578,742
Other Local Revenue	8,758,715	7,132,706	7,251,769
Total Revenue/Other Income	\$ 115,233,155	\$ 113,413,261	\$ 114,599,907
Expenditures			
Employee Salaries and Benefits	98,184,292	99,093,370	100,974,624
Supplies, Services, Operating Expenses & Capital Outlay	16,509,075	15,589,588	15,572,590
Other Outgo	6,085,282	6,085,282	6,085,282
Direct Support/Indirect Costs/TSF's Out	(174,733)	(196,381)	(196,381)
Total Expenditures/Other Outgo	\$ 120,603,916	\$ 120,571,859	\$ 122,436,115
Operating Surplus/(Deficit)	\$ (5,370,761)	\$ (7,158,598)	\$ (7,836,208)
Transfers-In from Special Reserve	5,255,062	6,228,396	896,608
Ending Fund Balance	\$ 9,828,354	\$ 8,898,152	\$ 1,958,552
Legally Restricted Balance	4,725,629	4,124,917	3,532,704
Unrestricted General Fund - Ending Fund Balance	\$ 5,102,726	\$ 4,773,235	\$ (1,574,151)
Components of Ending Fund Balance			
Designated for Economic Uncertainties	3,618,117	3,617,156	3,673,083
Total Committed and Assigned:	1,484,607	1,156,077	1,025,503
Total Reserved, Committed and Assigned Fund Balance	5,102,724	4,773,233	4,698,586
Undesignated/Unappropriated	0	(0)	(6,272,741)

In order to comply with State requirements, and in order to submit a Positive Certification at the 2020-21 First Interim, the District must submit a balanced budget in each of the current and following two years. No decision is more difficult than reducing a budget that ultimately impacts progress and service to students. Staff is recommending Board approve Resolution to Identify the Amount of Budget Reductions Needed in 2021-22 (\$6.0 million) and in 2022-23 (additional \$2.0 million) at the same meeting when Board adopt the proposed 2020-21 Budget. The District will convene a Budget Advisory Committee in September, 2020 to identify and recommend specific reductions by the First Interim.

**Adopted Budget
2020-21 Budget Attachment
Balances in Excess of Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2020-21 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	4,667,844	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	4,667,844	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
Less:	District Minimum Reserve for Economic Uncertainties	3,618,117	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	1,049,727	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2020-21 Budget	Description of Need
01	General Fund/County School Service Fund	349,572	Early Retirement Program Reserve
01	General Fund/County School Service Fund	700,155	Reserve for Collective Bargaining
01	General Fund/County School Service Fund	0	Reserve to maintain minimum required 3% reserve for economic uncertainties in subsequent years
	Insert Lines above as needed		
	Total of Substantiated Needs	1,049,727	

Remaining Unsubstantiated Balance 0 Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Oak Grove School District
Multi-Year Projection - Combined General Fund
2019-20 Estimated Actuals Budget and 2020-21 Proposed Budget

Description	2019-20 Estimated Actuals Budget	2020-21 Proposed Budget	2021-22 Projected	2022-23 Projected
Beginning Fund Balance, Actual and Projected	\$ 11,264,753	\$ 9,944,054	\$ 9,828,354	\$ (6,220,183)
Revenues:				
LCFF Entitlement - General Purpose	82,304,929	74,888,779	73,190,571	72,319,591
LCFF Entitlement - Supplemental Services	7,839,034	6,936,796	6,765,134	6,754,832
LCFF Special Ed Taxes	5,120,161	4,702,175	4,702,175	4,702,175
Federal Revenue	4,915,441	4,124,476	4,124,476	4,124,476
Other State Revenue	12,318,678	8,697,210	8,608,260	8,578,742
Other Local Revenue	7,762,615	8,758,715	7,132,706	7,251,769
Total Revenue/Other Income	\$ 120,260,858	\$ 108,108,151	\$ 104,523,322	\$ 103,731,585
Expenditures				
Employee Salaries and Benefits	102,320,263	98,184,292	99,093,370	100,974,624
Supplies, Services, Operating Expenses & Capital Outlay	20,562,013	16,509,075	15,589,588	15,572,590
Other Outgo	5,636,544	6,085,282	6,085,282	6,085,282
Direct Support/Indirect Costs/TSF's Out	(185,879)	(174,733)	(196,381)	(196,381)
Total Expenditures/Other Outgo	\$ 128,332,941	\$ 120,603,916	\$ 120,571,859	\$ 122,436,115
Operating Surplus/(Deficit)	\$ (8,072,083)	\$ (12,495,765)	\$ (16,048,537)	\$ (18,704,530)
Transfers-In from Special Reserve	6,751,384	12,380,066	-	-
Ending Fund Balance	\$ 9,944,054	\$ 9,828,354	\$ (6,220,183)	\$ (24,924,713)
Legally Restricted Balance	4,353,705	4,725,629	4,124,917	3,532,704
Unrestricted General Fund - Ending Fund Balance	\$ 5,590,349	\$ 5,102,726	\$ (10,345,100)	\$ (28,457,416)
Components of Ending Fund Balance				
Designated for Economic Uncertainties	3,849,988	3,618,117	3,617,156	3,673,083
Total Committed and Assigned:	1,740,358	1,484,607	1,156,077	1,025,503
Inventories, Prepaid, Revolving Fund	590,022	434,880	279,738	157,567
Early Retirement Program	450,181	349,572	176,184	167,781
Reserve for Collective Bargaining	700,155	700,155	700,155	700,155
Total Reserved, Committed and Assigned Fund Balance	5,590,346	5,102,724	4,773,233	4,698,586
Undesignated/Unappropriated	0	0	(15,118,335)	(33,156,006)

**2019-20 Estimated Actuals Budget and 2020-21 Proposed Budget
Oak Grove School District
FY 2019-20 Projected**

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	5,842,782	0	5,842,783	468,478	6,311,260	4,953,493	5,421,970	11,264,753
LCFF FUNDING FORMULA	90,143,963	-	90,143,963	5,120,161	95,264,124	-	5,120,161	95,264,124
FEDERAL REVENUE	178,000	-	178,000	1,987,187	2,165,187	2,750,254	4,737,441	4,915,441
OTHER STATE REVENUE	3,014,125	-	3,014,125	560,284	3,574,409	8,744,269	9,304,553	12,318,678
OTHER LOCAL REVENUE	3,890,775	1,766,306	5,657,081	184,592	5,841,673	1,920,942	2,105,534	7,762,615
CONTRIBUTION TO RRM	(3,674,133)	-	(3,674,133)	-	(3,674,133)	3,674,133	3,674,133	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440	-	872,440	-	872,440	(872,440)	(872,440)	-
CONTRIBUTION TO SPECIAL ED	(21,048,929)	-	(21,048,929)	21,048,929	-	-	21,048,929	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	6,751,384	-	6,751,384	-	6,751,384	-	-	6,751,384
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	80,127,625	1,766,306	81,893,931	28,901,153	110,795,084	16,217,158	45,118,311	127,012,242
Projected total funds available	85,970,407	1,766,307	87,736,714	29,369,631	117,106,344	21,170,651	50,540,281	138,276,995
CERTIFICATED SALARIES	41,538,506	419,046	41,957,552	8,370,250	50,327,802	1,332,152	9,702,402	51,659,954
CLASSIFIED SALARIES	11,061,488	544,355	11,605,843	4,197,967	15,803,810	1,059,087	5,257,054	16,862,897
EMPLOYEE BENEFITS	21,426,495	343,299	21,769,794	5,050,404	26,820,198	6,977,214	12,027,618	33,797,412
BOOKS AND SUPPLIES	1,299,694	38,266	1,337,960	109,391	1,447,351	3,028,394	3,137,785	4,475,745
SERVICES, OTHER OPERATING	6,718,888	414,096	7,132,984	4,433,121	11,566,105	4,345,413	8,778,534	15,911,518
CAPITAL OUTLAY	110,000	-	110,000	-	110,000	64,750	64,750	174,750
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	74,080	7,244	81,324	5,555,220	5,636,544	-	5,555,220	5,636,544
DIRECT SUPPORT/INDIRECT COSTS	(1,849,091)	-	(1,849,091)	1,290,311	(558,780)	372,901	1,663,212	(185,879)
Projected Total Expenditures/Other Outgo	80,380,060	1,766,306	82,146,366	29,006,664	111,153,030	17,179,911	46,186,575	128,332,941
Projected REV Greater (Less) Than EXP	(252,435)	-	(252,435)	(105,511)	(357,946)	(962,753)	(1,068,264)	(1,320,699)
ENDING BALANCE	5,590,347	0	5,590,348	362,967	5,953,314	3,990,739	4,353,705	9,944,053
UNRESTRICTED RESERVE Without Cuts			3,849,988					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,849,988					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program			450,181					
Reserve for Collective Bargaining			700,155					
LCAP Supplemental Services		Sum FundBal RES						
Reserve for STRS Rate Increase								
Inventories, Prepaid and Revolving Fund		1,740,360	590,022					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

**2019-20 Estimated Actuals Budget and 2020-21 Proposed Budget
Oak Grove School District
FY 2020-21 Projected**

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	5,590,347	0	5,590,348	362,967	5,953,314	3,990,739	4,353,705	9,944,053
LCFF FUNDING FORMULA	81,825,575	-	81,825,575	4,702,175	86,527,750	-	4,702,175	86,527,750
FEDERAL REVENUE	178,000	-	178,000	2,012,625	2,190,625	1,933,851	3,946,476	4,124,476
OTHER STATE REVENUE	1,829,994	-	1,829,994	567,910	2,397,904	6,299,306	6,867,216	8,697,210
OTHER LOCAL REVENUE	4,230,986	1,766,306	5,997,292	1,152,154	7,149,446	1,609,269	2,761,423	8,758,715
CONTRIBUTION TO RRM	(3,469,532)		(3,469,532)		(3,469,532)	3,469,532	3,469,532	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440		872,440		872,440	(872,440)	(872,440)	-
CONTRIBUTION TO SPECIAL ED	(19,436,647)		(19,436,647)	19,436,647	-		19,436,647	-
CONTRIBUTION TO PARCEL TAX	-		-	-	-	-	-	-
TSF's In	12,380,066	-	12,380,066	-	12,380,066	-	-	12,380,066
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	78,410,882	1,766,306	80,177,188	27,871,511	108,048,699	12,439,518	40,311,029	120,488,217
Projected total funds available	84,001,229	1,766,307	85,767,536	28,234,478	114,002,013	16,430,256	44,664,734	130,432,270
CERTIFICATED SALARIES	39,952,653	432,602	40,385,255	8,285,455	48,670,710	906,664	9,192,119	49,577,374
CLASSIFIED SALARIES	11,048,048	548,071	11,596,119	4,248,257	15,844,376	1,021,701	5,269,958	16,866,077
EMPLOYEE BENEFITS	20,760,288	322,404	21,082,692	5,023,208	26,105,900	5,634,941	10,658,149	31,740,841
BOOKS AND SUPPLIES	1,800,671	40,545	1,841,216	118,687	1,959,903	1,096,363	1,215,050	3,056,266
SERVICES, OTHER OPERATING	6,825,450	417,157	7,242,607	3,139,190	10,381,797	2,984,012	6,123,202	13,365,809
CAPITAL OUTLAY	75,000	-	75,000	-	75,000	12,000	12,000	87,000
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	74,080	5,527	79,607	6,005,675	6,085,282	-	6,005,675	6,085,282
DIRECT SUPPORT/INDIRECT COSTS	(1,637,684)	-	(1,637,684)	1,159,455	(478,229)	303,496	1,462,951	(174,733)
Projected Total Expenditures/Other Outgo	78,898,506	1,766,306	80,664,812	27,979,927	108,644,739	11,959,177	39,939,104	120,603,916
Projected REV Greater (Less) Than EXP	(487,624)	-	(487,624)	(108,416)	(596,040)	480,341	371,925	(115,699)
ENDING BALANCE	5,102,723	0	5,102,724	254,551	5,357,274	4,471,078	4,725,629	9,828,353
UNRESTRICTED RESERVE Without Cuts			3,618,117					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,618,117					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program			349,572					
Reserve for Collective Bargaining			700,155					
LCAP Supplemental Services								
Inventories, Prepaid and Revolving Fund		1,484,607	434,880					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

2019-20 Estimated Actuals Budget and 2020-21 Proposed Budget
Oak Grove School District
FY 2021-22 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	5,102,723	0	5,102,724	254,551	5,357,274	4,471,078	4,725,629	9,828,353
LCFF FUNDING FORMULA	79,955,705	-	79,955,705	4,702,175	84,657,880	-	4,702,175	84,657,880
FEDERAL REVENUE	178,000	-	178,000	2,012,625	2,190,625	1,933,851	3,946,476	4,124,476
OTHER STATE REVENUE	1,787,509	-	1,787,509	567,910	2,355,419	6,252,841	6,820,751	8,608,260
OTHER LOCAL REVENUE	3,686,028	1,766,306	5,452,334	1,152,154	6,604,488	528,218	1,680,372	7,132,706
CONTRIBUTION TO RRM	(3,469,532)		(3,469,532)		(3,469,532)	3,469,532	3,469,532	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440		872,440		872,440	(872,440)	(872,440)	-
CONTRIBUTION TO SPECIAL ED	(19,640,773)		(19,640,773)	19,640,773	-		19,640,773	-
CONTRIBUTION TO PARCEL TAX	-		-	-	-	-	-	-
TSF's In	-		-	-	-	-	-	-
General "Other Revenue" Increase	-		-	-	-	-	-	-
Projected Total Revenue/Other Income	63,369,377	1,766,306	65,135,683	28,075,637	93,211,320	11,312,002	39,387,639	104,523,322
Projected total funds available	68,472,101	1,766,307	70,238,407	28,330,188	98,568,595	15,783,080	44,113,267	114,351,675
CERTIFICATED SALARIES	40,267,862	432,602	40,700,464	8,401,532	49,101,996	881,171	9,282,703	49,983,167
CLASSIFIED SALARIES	11,182,369	548,071	11,730,440	4,339,805	16,070,245	1,021,701	5,361,506	17,091,946
EMPLOYEE BENEFITS	20,909,532	322,404	21,231,936	5,159,878	26,391,814	5,626,443	10,786,321	32,018,257
BOOKS AND SUPPLIES	1,800,671	44,745	1,845,416	118,687	1,964,103	1,083,889	1,202,576	3,047,992
SERVICES, OTHER OPERATING	6,145,374	412,957	6,558,331	2,912,253	9,470,584	2,984,012	5,896,265	12,454,596
CAPITAL OUTLAY	75,000	-	75,000	-	75,000	12,000	12,000	87,000
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	74,080	5,527	79,607	6,005,675	6,085,282	-	6,005,675	6,085,282
DIRECT SUPPORT/INDIRECT COSTS	(1,637,684)	-	(1,637,684)	1,137,807	(499,877)	303,496	1,441,303	(196,381)
Projected Total Expenditures/Other Outgo	78,817,204	1,766,306	80,583,510	28,075,637	108,659,147	11,912,712	39,988,349	120,571,859
Projected REV Greater (Less) Than EXP	(15,447,827)	-	(15,447,827)	-	(15,447,827)	(600,710)	(600,710)	(16,048,537)
ENDING BALANCE	(10,345,103)	0	(10,345,103)	254,551	(10,090,552)	3,870,367	4,124,917	(6,220,185)
UNRESTRICTED RESERVE Without Cuts			(11,501,179)					
Reserve as Percent (%) of Total Expense			-9.54%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,617,156					
MORE (LESS THAN) REQ'D			(15,118,335)					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program			176,184					
Reserve for Collective Bargaining			700,155					
LCAP Supplemental Services		Sum FundBal RES	-					
Inventories, Prepaid and Revolving Fund		1,156,077	279,738					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

2019-20 Estimated Actuals Budget and 2020-21 Proposed Budget
Oak Grove School District
FY 2022-23 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	(10,345,103)	0	(10,345,103)	254,551	(10,090,552)	3,870,367	4,124,917	(6,220,185)
LCCF FUNDING FORMULA	79,074,423	-	79,074,423	4,702,175	83,776,598	-	4,702,175	83,776,598
FEDERAL REVENUE	178,000	-	178,000	2,012,625	2,190,625	1,933,851	3,946,476	4,124,476
OTHER STATE REVENUE	1,764,687	-	1,764,687	567,910	2,332,597	6,246,145	6,814,055	8,578,742
OTHER LOCAL REVENUE	3,805,091	1,766,306	5,571,397	1,152,154	6,723,551	528,218	1,680,372	7,251,769
CONTRIBUTION TO RRM	(3,469,532)	-	(3,469,532)	-	(3,469,532)	3,469,532	-	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440	-	872,440	-	872,440	(872,440)	-	-
CONTRIBUTION TO SPECIAL ED	(20,167,831)	-	(20,167,831)	20,167,831	-	-	20,167,831	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	-	-	-	-	-	-	-	-
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	62,057,278	1,766,306	63,823,584	28,602,695	92,426,279	11,305,306	39,908,001	103,731,585
Projected total funds available	51,712,175	1,766,307	53,478,482	28,857,246	82,335,727	15,175,672	44,032,918	97,511,400
CERTIFICATED SALARIES	40,557,565	432,602	40,990,167	8,500,207	49,490,374	872,673	9,372,880	50,363,047
CLASSIFIED SALARIES	11,287,098	548,071	11,835,169	4,434,348	16,269,517	1,021,701	5,456,049	17,291,218
EMPLOYEE BENEFITS	21,877,794	322,404	22,200,198	5,493,718	27,693,916	5,626,443	11,120,161	33,320,359
BOOKS AND SUPPLIES	1,800,671	48,945	1,849,616	118,687	1,968,303	1,077,193	1,195,880	3,045,496
SERVICES, OTHER OPERATING	6,135,072	408,757	6,543,829	2,912,253	9,456,082	2,984,012	5,896,265	12,440,094
CAPITAL OUTLAY	75,000	-	75,000	-	75,000	12,000	-	87,000
Transfers	-	-	-	-	-	-	-	-
OTHER OUTGO	74,080	5,527	79,607	6,005,675	6,085,282	-	6,005,675	6,085,282
DIRECT SUPPORT/INDIRECT COSTS	(1,637,684)	-	(1,637,684)	1,137,807	(499,877)	303,496	1,441,303	(196,381)
Projected Total Expenditures/Other Outgo	80,169,596	1,766,306	81,935,902	28,602,695	110,538,597	11,897,518	40,500,213	122,436,115
Projected REV Greater (Less) Than EXP	(18,112,318)	-	(18,112,318)	-	(18,112,318)	(592,212)	(592,212)	(18,704,530)
ENDING BALANCE	(28,457,421)	0	(28,457,420)	254,551	(28,202,870)	3,278,153	3,532,704	(24,924,716)
UNRESTRICTED RESERVE Without Cuts			(29,482,923)					
Reserve as Percent (%) of Total Expense			-24.08%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,673,083					
MORE (LESS THAN) REQ'D			(33,156,006)					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program			167,781					
Reserve for Collective Bargaining			700,155					
LCAP Supplemental Services		Sum FundBal RES						
Inventories, Prepaid and Revolving Fund		1,025,503	157,567					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

Oak Grove School District
Multi-Year Projection - Assumptions
2019-20 Estimated Actuals Budget and 2020-21 Proposed Budget

Description	2019-20 Estimated Actuals Budget	2020-21 Proposed Budget	2021-22 Projected	2022-23 Projected
REVENUES:				
Local Control Funding Formula (LCFF)				
Projected COLA Augmentation	3.26%	0.00%	2.48%	3.26%
Projected "Funded" COLA	0.00%	-7.92%	-12.18%	-14.95%
LCFF Gap Closure Percentage (DOF)	100.00%	100.00%	100.00%	100.00%
Unduplicated Count Percentage (rolling 3-year ave.)	50.01%	48.61%	48.56%	49.10%
LCFF Apportionment per ADA				
LCFF General Purpose	\$ 8,587	\$ 7,902	\$ 7,910	\$ 7,916
LCFF Supplemental Grant	\$ 818	\$ 732	\$ 731	\$ 739
Total LCFF Apportionment per ADA	\$ 9,405	\$ 8,634	\$ 8,641	\$ 8,655
Enrollment & ADA				
District Enrollment	9,757	9,527	9,403	9,285
LCFF ADA (including COE)	9,584.62	9,477.78	9,252.52	9,135.73
Mandated Cost Block Grant				
Per ADA Allocation	\$ 32	\$ 32	\$ 32	\$ 32
Estimated Block Grant Amount	\$ 306,216	\$ 302,982	\$ 295,840	\$ 291,990
Lottery Apportionment per ADA				
Unrestricted Lottery	\$153.00	\$153.00	\$153.00	\$153.00
Restricted Lottery - Proposition 20	\$54.00	\$54.00	\$54.00	\$54.00
EXPENDITURES:				
Staffing:				
TK-3 Class Size	24:1	24:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions Plan:				
Certificated	Included	Included	-4.0 FTE	-4.0 FTE
Classified	Included	Included	-0.0 FTE	0.0 FTE
Projected Compensation Increase - Step Increases	Included	Included	1,263,914	1,138,302

Oak Grove School District
Multi-Year Projection - Assumptions
2019-20 Estimated Actuals Budget and 2020-21 Proposed Budget

Description	2019-20 Estimated Actuals Budget	2020-21 Proposed Budget	2021-22 Projected	2022-23 Projected
Benefit Rates				
STRS Employer Rate	17.100%	16.150%	16.020%	18.100%
PERS Employer Rate	19.721%	20.700%	22.840%	25.500%
Certificated Statutory Benefits Rate	3.21%	3.40%	3.40%	3.40%
Classified Statutory Benefits Rate	9.41%	9.60%	9.60%	9.60%
Other Post Employment Benefits (OPEB)				
Number of Retirees for Early Retirement Benefits	53	49	34	19
Retiree Health Benefits Cost	\$ 469,108	\$ 450,181	\$ 349,572	\$ 176,184
California CPI	2.06%	0.62%	1.73%	2.12%
Indirect Cost Rate	6.83%	6.31%	6.31%	6.31%
Contributions from Unrestricted G/F:				
Special Education	\$ 21,048,929	\$ 19,436,647	\$ 19,640,773	\$ 20,167,831
Routine Repair/Restricted	\$ 3,674,133	\$ 3,469,532	\$ 3,469,532	\$ 3,469,532
Community Day, Solar Local Grant, & Other	\$ (872,440)	\$ (872,440)	\$ (872,440)	\$ (872,440)
Total Contributions	\$ 23,850,622	\$ 22,033,739	\$ 22,237,865	\$ 22,764,923
Other Financing Sources/Uses:				
Fund 40 Transfer to meet Required Reserve	\$ 6,751,384	12,380,066	-	-

**Oak Grove School District
F.T.E. Summary - All Funds**

2020-21 Proposed Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	372.00	0.00	372.00	4.60	78.50	83.10	455.10	0.00	0.00	0.00	455.10
1200 Certificated Pupil Support	9.30	4.20	13.50	1.00	11.50	12.50	26.00	0.00	0.00	0.00	26.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00	0.00	0.00	0.00	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	2.00
Total Certificated	410.00	4.20	414.20	6.90	93.00	99.90	514.10	0.00	0.00	0.00	514.10
2100 Instructional Aids	9.25	0.00	9.25	0.00	80.05	80.05	89.30	0.00	0.00	0.00	89.30
2200 Classified Support	80.86	10.69	91.54	7.20	0.00	7.20	98.74	28.31	0.00	1.00	128.06
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	56.50	0.00	56.50	1.63	2.00	3.63	60.13	0.75	0.25	0.50	61.63
2900 Other Classified Salaries	24.34	0.00	24.34	1.60	9.08	10.68	35.02	0.00	0.00	28.49	63.51
Total Classified	178.50	10.69	189.19	11.88	91.13	103.00	292.19	30.06	0.25	34.99	357.49
TOTAL FTE	588.50	14.89	603.39	18.78	184.13	202.90	806.29	30.06	0.25	34.99	871.59
2019-20 Second Interim Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	392.60	0.00	392.60	3.60	78.50	82.10	474.70	0.00	0.00	0.00	474.70
1200 Certificated Pupil Support	9.90	4.20	14.10	1.20	11.70	12.90	27.00	0.00	0.00	0.00	27.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00	0.00	0.00	0.00	31.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.00	2.00	2.00	9.00	0.00	0.00	0.00	9.00
Total Certificated	437.20	4.20	441.40	6.10	94.20	100.30	541.70	0.00	0.00	0.00	541.70
2100 Instructional Aids	11.74	0.00	11.74	0.00	85.27	85.27	97.01	0.00	0.00	0.00	97.01
2200 Classified Support	80.48	10.69	91.17	7.70	0.00	7.70	98.87	28.84	0.00	1.00	128.71
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	58.86	0.00	58.86	1.88	2.00	3.88	62.74	1.50	0.25	0.50	64.99
2900 Other Classified Salaries	23.72	0.00	23.72	1.60	7.08	8.68	32.40	0.00	0.00	28.49	60.89
Total Classified	182.35	10.69	193.04	12.63	94.35	106.97	300.01	31.34	0.25	34.99	366.59
TOTAL FTE	619.55	14.89	634.44	18.73	188.55	207.27	841.71	31.34	0.25	34.99	908.29
TOTAL FTE Change	(31.05)	0.00	(31.05)	0.05	(4.42)	(4.37)	(35.42)	(1.28)	0.00	0.00	(36.70)

Oak Grove School District
F.T.E. Summary - Combined General Fund

2020-21 Proposed Budget							
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund
Certificated							
1100 Teachers	372.00	0.00	372.00	4.60	78.50	83.10	455.10
1200 Certificated Pupil Support	9.30	4.20	13.50	1.00	11.50	12.50	26.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00
Total Certificated	410.00	4.20	414.20	6.90	93.00	99.90	514.10
2100 Instructional Aids	9.25	0.00	9.25	0.00	80.05	80.05	89.30
2200 Classified Support	80.86	10.69	91.54	7.20	0.00	7.20	98.74
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	56.50	0.00	56.50	1.63	2.00	3.63	60.13
2900 Other Classified Salaries	24.34	0.00	24.34	1.60	9.08	10.68	35.02
Total Classified	178.50	10.69	189.19	11.88	91.13	103.00	292.19
TOTAL FTE	588.50	14.89	603.39	18.78	184.13	202.90	806.29

2019-20 Second Interim Budget							
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund
Certificated							
1100 Teachers	392.60	0.00	392.60	3.60	78.50	82.10	474.70
1200 Certificated Pupil Support	9.90	4.20	14.10	1.20	11.70	12.90	27.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.00	2.00	2.00	9.00
Total Certificated	437.20	4.20	441.40	6.10	94.20	100.30	541.70
Classified							
2100 Instructional Aids	11.74	0.00	11.74	0.00	85.27	85.27	97.01
2200 Classified Support	80.48	10.69	91.17	7.70	0.00	7.70	98.87
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	58.86	0.00	58.86	1.88	2.00	3.88	62.74
2900 Other Classified Salaries	23.72	0.00	23.72	1.60	7.08	8.68	32.40
Total Classified	182.35	10.69	193.04	12.63	94.35	106.97	300.01
TOTAL FTE	619.55	14.89	634.44	18.73	188.55	207.27	841.71
TOTAL FTE Change	(31.05)	0.00	(31.05)	0.05	(4.42)	(4.37)	(35.42)

LOCAL CONTROL FUNDING FORMULA									
CALCULATE LCFF TARGET									
Unduplicated as % of Enroll	2019-20		2020-21		2021-22		2022-23		2023-24
	Base Grant Proration 3.260%	Unduplicated Pupil Percentage 50.01%	Base Grant Proration -7.97%	Unduplicated Pupil Percentage 48.61%	Base Grant Proration -12.18%	Unduplicated Pupil Percentage 48.56%	Base Grant Proration -14.95%	Unduplicated Pupil Percentage 49.10%	
Grades TK-3	4,239.72	801	4,239.72	761	4,146.51	760	4,131.84	760	
Grades 4-6	3,143.54	782	3,117.68	700	3,077.13	699	3,073.36	700	
Grades 7-8	2,141.36	785	2,114.50	721	2,028.87	720	1,930.32	728	
Grades 9-12	9,929	957	9,777.78	857	9,590.52	856	9,390.52	865	
Subtotal NIS									
NIS Allowance									
TOTAL BASE	5,584.62	74,930.87	5,584.62	68,733.047	5,584.62	68,733.047	5,584.62	68,733.047	
Targeted Instructional Improvement Block Grant									
Home-to-School Transportation									
Small School District Bus Replacement Program									
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET									
Funded Based on Target Formula Based on prior year P-3 certification									
ECONOMIC RECOVERY TARGET PAYMENT									
CALCULATE LCFF FLOOR									
Current Year Funded ADA times Base per ADA	12-13	19-20	12-13	20-21	12-13	21-22	12-13	22-23	
Necessary Small School Allowance at 12-13 Rates	Rate	ADA	Rate	ADA	Rate	ADA	Rate	ADA	
2012-13 Categoricals	4,999.85	9,584.62	4,999.85	9,477.78	4,999.85	9,252.52	4,999.85	9,135.73	
2012-13 Categorical Program Enrollment Rate per ADA * cy ADA	42.76	9,584.62	42.76	9,477.78	42.76	9,252.52	42.76	9,135.73	
Less Fair Share Reduction									
Non-COE certified New Charter: District PY rate * cy ADA									
Beginning in 2014-15, prior year LCFF Enr Funding per ADA * cy ADA									
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR									
CALCULATE LCFF PHASE IN UTILIZATION									
LOCAL CONTROL FUNDING FORMULA TARGET									
LCFF Need (LCFF Target less LCFF Floor, if positive)									
ECONOMIC RECOVERY PAYMENT									
Miscellaneous Adjustments									
LCFF Entitlement before Minimum State Aid provision									
CALCULATE STATE AID									
Local Revenue (including IBM)									
Gross State Aid									
CALCULATE MINIMUM STATE AID									
2012-13 R/Charter Gen BG adjusted for ADA									
Minimum State Aid Adjustments									
Less Current Year Property Taxes (in Lieu)									
Charter General BG									
Categorical funding from 2012-13									
Charter Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									
Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
Local Control Funding Formula (LCFF) Offset									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									
TOTAL STATE AID									
Additional State Aid (Additional SA)									
(Before COE transfer, Choice & Charter Supplemental)									
CHANGE OVER PRIOR YEAR									
LCFF Entitlement PER ADA									
PER ADA CHANGE OVER PRIOR YEAR									
BASIC AID STATUS (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid									
Property Taxes net of in-lieu									
Charter in-lieu Taxes									
LCFF prior COE, Choice, Supp									

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	90,143,963.00	5,120,161.00	95,264,124.00	81,825,575.00	4,702,175.00	86,527,750.00	-9.2%
2) Federal Revenue		8100-8299	178,000.00	4,737,441.40	4,915,441.40	178,000.00	3,946,476.00	4,124,476.00	-16.1%
3) Other State Revenue		8300-8599	3,014,125.00	9,304,552.63	12,318,677.63	1,829,994.00	6,867,216.00	8,697,210.00	-29.4%
4) Other Local Revenue		8600-8799	5,657,081.00	2,105,534.20	7,762,615.20	5,997,292.00	2,761,423.00	8,758,715.00	12.8%
5) TOTAL, REVENUES			98,993,169.00	21,267,689.23	120,260,858.23	89,830,861.00	18,277,290.00	108,108,151.00	-10.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,961,043.00	9,702,402.00	51,663,445.00	40,385,255.00	9,192,119.00	49,577,374.00	-4.0%
2) Classified Salaries		2000-2999	11,603,853.12	5,257,053.73	16,860,906.85	11,596,119.00	5,269,958.00	16,866,077.00	0.0%
3) Employee Benefits		3000-3999	21,759,482.00	12,027,618.00	33,787,100.00	21,082,692.00	10,658,149.00	31,740,841.00	-6.1%
4) Books and Supplies		4000-4999	1,337,959.77	3,137,785.05	4,475,744.82	1,841,216.00	1,215,050.00	3,056,266.00	-31.7%
5) Services and Other Operating Expenditures		5000-5999	7,141,795.27	8,778,534.47	15,920,329.74	7,242,607.00	6,123,202.00	13,365,809.00	-16.0%
6) Capital Outlay		6000-6999	110,000.00	64,750.00	174,750.00	75,000.00	12,000.00	87,000.00	-50.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	81,324.00	5,555,220.00	5,636,544.00	79,607.00	6,005,675.00	6,085,282.00	8.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,849,091.00)	1,663,212.00	(185,879.00)	(1,637,684.00)	1,462,951.00	(174,733.00)	-6.0%
9) TOTAL, EXPENDITURES			82,146,366.16	46,186,575.25	128,332,941.41	80,664,812.00	39,939,104.00	120,603,916.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			16,846,802.84	(24,918,886.02)	(8,072,083.18)	9,166,049.00	(21,661,814.00)	(12,495,765.00)	54.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,751,385.00	0.00	6,751,385.00	12,380,066.00	0.00	12,380,066.00	83.4%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(23,850,622.00)	23,850,622.00	0.00	(22,033,739.00)	22,033,739.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,099,237.00)	23,850,622.00	6,751,385.00	(9,653,673.00)	22,033,739.00	12,380,066.00	83.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(252,434.16)	(1,068,264.02)	(1,320,698.18)	(487,624.00)	371,925.00	(115,699.00)	-91.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,842,782.79	5,421,971.22	11,264,754.01	5,590,348.63	4,353,707.20	9,944,055.83	-11.7%
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)			5,842,782.79	5,421,971.22	11,264,754.01	5,590,348.63	4,353,707.20	9,944,055.83	-11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,842,782.79	5,421,971.22	11,264,754.01	5,590,348.63	4,353,707.20	9,944,055.83	-11.7%
2) Ending Balance, June 30 (E + F1e)			5,590,348.63	4,353,707.20	9,944,055.83	5,102,724.63	4,725,632.20	9,828,356.83	-1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	14,128.63	0.00	14,128.63	14,128.63	0.00	14,128.63	0.0%
Prepaid Items		9713	555,893.00	0.00	555,893.00	400,751.00	0.00	400,751.00	-27.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	4,353,707.20	4,353,707.20	0.00	4,725,632.20	4,725,632.20	8.5%
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	1,150,336.00	0.00	1,150,336.00	1,049,727.00	0.00	1,049,727.00	-8.7%
Early Retirement Program	0000	9780				349,572.00		349,572.00	
Reserve for Collective Bargaining	0000	9780				700,155.00		700,155.00	
Early Retirement Program	0000	9780	450,181.00		450,181.00				
Reserve for Collective Bargaining	0000	9780	700,155.00		700,155.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,849,991.00	0.00	3,849,991.00	3,618,118.00	0.00	3,618,118.00	-6.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

			2019-20 Estimated Actuals			2020-21 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	43,172,891.00	0.00	43,172,891.00	34,854,503.00	0.00	34,854,503.00	-19.3%
Education Protection Account State Aid - Current Year		8012	14,145,309.00	0.00	14,145,309.00	14,145,309.00	0.00	14,145,309.00	0.0%
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	130,000.00	0.00	130,000.00	130,000.00	0.00	130,000.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	24,307,796.00	0.00	24,307,796.00	24,307,796.00	0.00	24,307,796.00	0.0%
Unsecured Roll Taxes		8042	2,094,000.00	0.00	2,094,000.00	2,094,000.00	0.00	2,094,000.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,490,000.00	0.00	2,490,000.00	2,490,000.00	0.00	2,490,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(533,000.00)	0.00	(533,000.00)	(533,000.00)	0.00	(533,000.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,336,967.00	0.00	4,336,967.00	4,336,967.00	0.00	4,336,967.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			90,143,963.00	0.00	90,143,963.00	81,825,575.00	0.00	81,825,575.00	-9.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	5,120,161.00	5,120,161.00	0.00	4,702,175.00	4,702,175.00	-8.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			90,143,963.00	5,120,161.00	95,264,124.00	81,825,575.00	4,702,175.00	86,527,750.00	-9.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,800,382.00	1,800,382.00	0.00	1,822,101.00	1,822,101.00	1.2%
Special Education Discretionary Grants		8182	0.00	186,805.00	186,805.00	0.00	190,524.00	190,524.00	2.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		1,627,002.83	1,627,002.83		1,334,302.00	1,334,302.00	-18.0%
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		374,393.87	374,393.87		230,712.00	230,712.00	-38.4%
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		603,995.28	603,995.28		234,824.00	234,824.00	-61.1%
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		100,014.00	100,014.00		90,013.00	90,013.00	-10.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		100,014.00	100,014.00		90,013.00	90,013.00	-10.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	178,000.00	44,848.42	222,848.42	178,000.00	44,000.00	222,000.00	-0.4%
TOTAL, FEDERAL REVENUE			178,000.00	4,737,441.40	4,915,441.40	178,000.00	3,946,476.00	4,124,476.00	-16.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	306,216.00	0.00	306,216.00	302,982.00	0.00	302,982.00	-1.1%
Lottery - Unrestricted and Instructional Materials		8560	1,527,633.00	570,917.00	2,098,550.00	1,500,012.00	529,416.00	2,029,428.00	-3.3%
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		870,040.00	870,040.00		783,036.00	783,036.00	-10.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,180,276.00	7,863,595.63	9,043,871.63	27,000.00	5,554,764.00	5,581,764.00	-38.3%
TOTAL, OTHER STATE REVENUE			3,014,125.00	9,304,552.63	12,318,677.63	1,829,994.00	6,867,216.00	8,697,210.00	-29.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,766,306.00	0.00	1,766,306.00	1,766,306.00	0.00	1,766,306.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	978,372.00	978,372.00	0.00	1,081,051.00	1,081,051.00	10.5%
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	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,379,209.00	18,313.80	3,397,522.80	3,957,678.00	0.00	3,957,678.00	16.5%
Interest		8660	150,000.00	6,000.00	156,000.00	150,000.00	6,000.00	156,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	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	359,566.00	924,256.40	1,283,822.40	121,308.00	528,218.00	649,526.00	-49.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		178,592.00	178,592.00		1,146,154.00	1,146,154.00	541.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,657,081.00	2,105,534.20	7,762,615.20	5,997,292.00	2,761,423.00	8,758,715.00	12.8%
TOTAL, REVENUES			98,993,169.00	21,267,689.23	120,260,858.23	89,830,861.00	18,277,290.00	108,108,151.00	-10.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	35,668,374.00	7,722,357.00	43,390,731.00	34,631,290.00	7,401,465.00	42,032,755.00	-3.1%
Certificated Pupil Support Salaries		1200	1,484,280.00	1,347,833.00	2,832,113.00	1,450,990.00	1,270,476.00	2,721,466.00	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,141,523.00	450,603.00	4,592,126.00	4,203,060.00	454,690.00	4,657,750.00	1.4%
Other Certificated Salaries		1900	666,866.00	181,609.00	848,475.00	99,915.00	65,488.00	165,403.00	-80.5%
TOTAL, CERTIFICATED SALARIES			41,961,043.00	9,702,402.00	51,663,445.00	40,385,255.00	9,192,119.00	49,577,374.00	-4.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	478,584.00	3,495,800.00	3,974,384.00	411,388.00	3,419,570.00	3,830,958.00	-3.6%
Classified Support Salaries		2200	5,481,140.00	607,846.00	6,088,986.00	5,562,924.00	623,429.00	6,186,353.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	1,044,635.00	185,032.00	1,229,667.00	1,072,722.00	189,781.00	1,262,503.00	2.7%
Clerical, Technical and Office Salaries		2400	3,576,578.00	217,820.00	3,794,398.00	3,512,766.00	207,591.00	3,720,357.00	-2.0%
Other Classified Salaries		2900	1,022,916.12	750,555.73	1,773,471.85	1,036,319.00	829,587.00	1,865,906.00	5.2%
TOTAL, CLASSIFIED SALARIES			11,603,853.12	5,257,053.73	16,860,906.85	11,596,119.00	5,269,958.00	16,866,077.00	0.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,940,454.00	7,792,171.00	14,732,625.00	6,287,779.00	6,377,511.00	12,665,290.00	-14.0%
PERS		3201-3202	2,255,848.00	1,056,773.00	3,312,621.00	2,332,456.00	1,090,444.00	3,422,900.00	3.3%
OASDI/Medicare/Alternative		3301-3302	1,516,165.00	568,363.00	2,084,528.00	1,482,775.00	554,779.00	2,037,554.00	-2.3%
Health and Welfare Benefits		3401-3402	8,909,612.00	2,221,038.00	11,130,650.00	8,586,245.00	2,222,699.00	10,808,944.00	-2.9%
Unemployment Insurance		3501-3502	26,694.00	7,549.00	34,243.00	25,883.00	7,291.00	33,174.00	-3.1%
Workers' Compensation		3601-3602	911,418.00	257,635.00	1,169,053.00	982,031.00	276,320.00	1,258,351.00	7.6%
OPEB, Allocated		3701-3702	469,108.00	0.00	469,108.00	451,412.00	0.00	451,412.00	-3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	730,183.00	124,089.00	854,272.00	934,111.00	129,105.00	1,063,216.00	24.5%
TOTAL, EMPLOYEE BENEFITS			21,759,482.00	12,027,618.00	33,787,100.00	21,082,692.00	10,658,149.00	31,740,841.00	-6.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	405,000.00	405,000.00	0.00	194,606.00	194,606.00	-51.9%
Books and Other Reference Materials		4200	1,500.00	153,100.00	154,600.00	1,500.00	89,200.00	90,700.00	-41.3%
Materials and Supplies		4300	1,289,762.73	2,557,035.05	3,846,797.78	1,809,516.00	915,144.00	2,724,660.00	-29.2%
Noncapitalized Equipment		4400	46,697.04	22,650.00	69,347.04	30,200.00	16,100.00	46,300.00	-33.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,337,959.77	3,137,785.05	4,475,744.82	1,841,216.00	1,215,050.00	3,056,266.00	-31.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,936,178.00	3,936,178.00	0.00	3,045,900.00	3,045,900.00	-22.6%
Travel and Conferences		5200	254,650.00	174,454.83	429,104.83	228,740.00	72,154.00	300,894.00	-29.9%
Dues and Memberships		5300	29,175.00	15,000.00	44,175.00	29,275.00	0.00	29,275.00	-33.7%
Insurance		5400 - 5450	776,035.00	0.00	776,035.00	924,877.00	0.00	924,877.00	19.2%
Operations and Housekeeping Services		5500	2,375,337.00	0.00	2,375,337.00	2,386,125.00	0.00	2,386,125.00	0.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	557,785.00	1,033,963.00	1,591,748.00	539,978.00	1,113,063.00	1,653,041.00	3.9%
Transfers of Direct Costs		5710	(72,393.20)	72,393.20	0.00	(34,000.00)	34,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(283,181.00)	0.00	(283,181.00)	(289,763.00)	0.00	(289,763.00)	2.3%
Professional/Consulting Services and Operating Expenditures		5800	2,967,431.47	3,539,301.44	6,506,732.91	2,920,291.00	1,851,619.00	4,771,910.00	-26.7%
Communications		5900	536,956.00	7,244.00	544,200.00	537,084.00	6,466.00	543,550.00	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,141,795.27	8,778,534.47	15,920,329.74	7,242,607.00	6,123,202.00	13,365,809.00	-16.0%

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	1,000.00	1,000.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	110,000.00	53,750.00	163,750.00	75,000.00	0.00	75,000.00	-54.2%
Equipment Replacement		6500	0.00	10,000.00	10,000.00	0.00	12,000.00	12,000.00	20.0%
TOTAL, CAPITAL OUTLAY			110,000.00	64,750.00	174,750.00	75,000.00	12,000.00	87,000.00	-50.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	31,500.00	5,555,220.00	5,586,720.00	31,500.00	6,005,675.00	6,037,175.00	8.1%
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	5,100.00	0.00	5,100.00	4,832.00	0.00	4,832.00	-5.3%
Other Debt Service - Principal		7439	44,724.00	0.00	44,724.00	43,275.00	0.00	43,275.00	-3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			81,324.00	5,555,220.00	5,636,544.00	79,607.00	6,005,675.00	6,085,282.00	8.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,663,212.00)	1,663,212.00	0.00	(1,462,951.00)	1,462,951.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(185,879.00)	0.00	(185,879.00)	(174,733.00)	0.00	(174,733.00)	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,849,091.00)	1,663,212.00	(185,879.00)	(1,637,684.00)	1,462,951.00	(174,733.00)	-6.0%
TOTAL, EXPENDITURES									
			82,146,366.16	46,186,575.25	128,332,941.41	80,664,812.00	39,939,104.00	120,603,916.00	-6.0%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	6,751,385.00	0.00	6,751,385.00	12,380,066.00	0.00	12,380,066.00	83.4%
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			6,751,385.00	0.00	6,751,385.00	12,380,066.00	0.00	12,380,066.00	83.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(23,850,622.00)	23,850,622.00	0.00	(22,033,739.00)	22,033,739.00	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			(23,850,622.00)	23,850,622.00	0.00	(22,033,739.00)	22,033,739.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(17,099,237.00)	23,850,622.00	6,751,385.00	(9,653,673.00)	22,033,739.00	12,380,066.00	83.4%

			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	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	90,143,963.00	5,120,161.00	95,264,124.00	81,825,575.00	4,702,175.00	86,527,750.00	-9.2%
2) Federal Revenue		8100-8299	178,000.00	4,737,441.40	4,915,441.40	178,000.00	3,946,476.00	4,124,476.00	-16.1%
3) Other State Revenue		8300-8599	3,014,125.00	9,304,552.63	12,318,677.63	1,829,994.00	6,867,216.00	8,697,210.00	-29.4%
4) Other Local Revenue		8600-8799	5,657,081.00	2,105,534.20	7,762,615.20	5,997,292.00	2,761,423.00	8,758,715.00	12.8%
5) TOTAL, REVENUES			98,993,169.00	21,267,689.23	120,260,858.23	89,830,861.00	18,277,290.00	108,108,151.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	52,944,301.49	29,046,415.89	81,990,717.38	51,849,910.00	23,897,301.00	75,747,211.00	-7.6%
2) Instruction - Related Services	2000-2999		9,122,787.00	3,047,649.40	12,170,436.40	8,262,443.00	2,393,707.00	10,656,150.00	-12.4%
3) Pupil Services	3000-3999		7,072,622.11	3,396,901.13	10,469,523.24	7,061,690.00	3,091,329.00	10,153,019.00	-3.0%
4) Ancillary Services	4000-4999		130,413.00	6,396.00	136,809.00	132,518.00	6,396.00	138,914.00	1.5%
5) Community Services	5000-5999		2,590.00	183,118.97	185,708.97	2,602.00	6.00	2,608.00	-98.6%
6) Enterprise	6000-6999		50,000.00	11,902.00	61,902.00	50,000.00	11,902.00	61,902.00	0.0%
7) General Administration	7000-7999		6,345,666.56	1,769,161.02	8,114,827.58	6,685,996.00	1,518,790.00	8,204,786.00	1.1%
8) Plant Services	8000-8999		6,396,662.00	3,169,810.84	9,566,472.84	6,540,046.00	3,013,998.00	9,554,044.00	-0.1%
9) Other Outgo	9000-9999		81,324.00	5,555,220.00	5,636,544.00	79,607.00	6,005,675.00	6,085,282.00	8.0%
10) TOTAL, EXPENDITURES			82,146,366.16	46,186,575.25	128,332,941.41	80,664,812.00	39,939,104.00	120,603,916.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			16,846,802.84	(24,918,886.02)	(8,072,083.18)	9,166,049.00	(21,661,814.00)	(12,495,765.00)	54.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	6,751,385.00	0.00	6,751,385.00	12,380,066.00	0.00	12,380,066.00	83.4%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,850,622.00)	23,850,622.00	0.00	(22,033,739.00)	22,033,739.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,099,237.00)	23,850,622.00	6,751,385.00	(9,653,673.00)	22,033,739.00	12,380,066.00	83.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(252,434.16)	(1,068,264.02)	(1,320,698.18)	(487,624.00)	371,925.00	(115,699.00)	-91.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,842,782.79	5,421,971.22	11,264,754.01	5,590,348.63	4,353,707.20	9,944,055.83	-11.7%
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)			5,842,782.79	5,421,971.22	11,264,754.01	5,590,348.63	4,353,707.20	9,944,055.83	-11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,842,782.79	5,421,971.22	11,264,754.01	5,590,348.63	4,353,707.20	9,944,055.83	-11.7%
2) Ending Balance, June 30 (E + F1e)			5,590,348.63	4,353,707.20	9,944,055.83	5,102,724.63	4,725,632.20	9,828,356.83	-1.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	14,128.63	0.00	14,128.63	14,128.63	0.00	14,128.63	0.0%
Prepaid Items		9713	555,893.00	0.00	555,893.00	400,751.00	0.00	400,751.00	-27.9%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,353,707.20	4,353,707.20	0.00	4,725,632.20	4,725,632.20	8.5%
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	1,150,336.00	0.00	1,150,336.00	1,049,727.00	0.00	1,049,727.00	-8.7%
Early Retirement Program	0000	9780				349,572.00		349,572.00	
Reserve for Collective Bargaining	0000	9780				700,155.00		700,155.00	
Early Retirement Program	0000	9780	450,181.00		450,181.00				
Reserve for Collective Bargaining	0000	9780	700,155.00		700,155.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,849,991.00	0.00	3,849,991.00	3,618,118.00	0.00	3,618,118.00	-6.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
6512	Special Ed: Mental Health Services	355,876.57	247,460.57
7510	Low-Performing Students Block Grant	1.23	1.23
7810	Other Restricted State	0.63	0.63
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,249,380.94	1,521,110.94
9010	Other Restricted Local	2,748,447.83	2,957,058.83
Total, Restricted Balance		4,353,707.20	4,725,632.20

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,728,004.00	2,485,590.00	-8.9%
3) Other State Revenue		8300-8599	177,681.00	151,302.00	-14.8%
4) Other Local Revenue		8600-8799	1,097,066.00	908,278.00	-17.2%
5) TOTAL, REVENUES			4,002,751.00	3,545,170.00	-11.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,431,472.00	1,362,001.00	-4.9%
3) Employee Benefits		3000-3999	485,154.00	439,344.00	-9.4%
4) Books and Supplies		4000-4999	25,200.00	23,500.00	-6.7%
5) Services and Other Operating Expenditures		5000-5999	1,688,635.00	1,669,825.00	-1.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	185,879.00	174,733.00	-6.0%
9) TOTAL, EXPENDITURES			3,816,340.00	3,669,403.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			186,411.00	(124,233.00)	-166.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			186,411.00	(124,233.00)	-166.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	186,411.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	186,411.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	186,411.00	New
2) Ending Balance, June 30 (E + F1e)			186,411.00	62,178.00	-66.6%
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	186,411.00	62,178.00	-66.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,728,004.00	2,485,590.00	-8.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,728,004.00	2,485,590.00	-8.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	177,681.00	151,302.00	-14.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			177,681.00	151,302.00	-14.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,094,066.00	905,278.00	-17.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,097,066.00	908,278.00	-17.2%
TOTAL, REVENUES			4,002,751.00	3,545,170.00	-11.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,256,382.00	1,219,108.00	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	95,585.00	97,019.00	1.5%
Clerical, Technical and Office Salaries		2400	79,505.00	45,874.00	-42.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,431,472.00	1,362,001.00	-4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	227,049.00	211,271.00	-6.9%
OASDI/Medicare/Alternative		3301-3302	109,517.00	101,299.00	-7.5%
Health and Welfare Benefits		3401-3402	109,586.00	86,535.00	-21.0%
Unemployment Insurance		3501-3502	714.00	663.00	-7.1%
Workers' Compensation		3601-3602	24,440.00	25,120.00	2.8%
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	13,848.00	14,456.00	4.4%
TOTAL, EMPLOYEE BENEFITS			485,154.00	439,344.00	-9.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,000.00	5,500.00	-21.4%
Noncapitalized Equipment		4400	18,200.00	18,000.00	-1.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,200.00	23,500.00	-6.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,400.00	3,400.00	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	65,500.00	57,500.00	-12.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,500.00	21,000.00	-6.7%
Professional/Consulting Services and Operating Expenditures		5800	1,596,515.00	1,587,205.00	-0.6%
Communications		5900	720.00	720.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,688,635.00	1,669,825.00	-1.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	185,879.00	174,733.00	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			185,879.00	174,733.00	-6.0%
TOTAL, EXPENDITURES			3,816,340.00	3,669,403.00	-3.9%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,728,004.00	2,485,590.00	-8.9%
3) Other State Revenue		8300-8599	177,681.00	151,302.00	-14.8%
4) Other Local Revenue		8600-8799	1,097,066.00	908,278.00	-17.2%
5) TOTAL, REVENUES			4,002,751.00	3,545,170.00	-11.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,630,461.00	3,494,670.00	-3.7%
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		185,879.00	174,733.00	-6.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,816,340.00	3,669,403.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			186,411.00	(124,233.00)	-166.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			186,411.00	(124,233.00)	-166.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	186,411.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	186,411.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	186,411.00	New
2) Ending Balance, June 30 (E + F1e)			186,411.00	62,178.00	-66.6%
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	186,411.00	62,178.00	-66.6%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	178,479.00	45,926.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	7,932.00	16,252.00
Total, Restricted Balance		186,411.00	62,178.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,110.00	18,236.00	6.6%
3) Employee Benefits		3000-3999	7,601.00	8,221.00	8.2%
4) Books and Supplies		4000-4999	1,081,953.00	350,000.00	-67.7%
5) Services and Other Operating Expenditures		5000-5999	1,822,922.00	100,000.00	-94.5%
6) Capital Outlay		6000-6999	16,350,632.00	1,427,380.00	-91.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,280,218.00	1,903,837.00	-90.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,210,218.00)	(1,833,837.00)	-90.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,210,218.00)	(1,833,837.00)	-90.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,740,396.87	2,530,178.87	-88.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,740,396.87	2,530,178.87	-88.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,740,396.87	2,530,178.87	-88.4%
2) Ending Balance, June 30 (E + F1e)			2,530,178.87	696,341.87	-72.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,930,676.39	126,839.39	-93.4%
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	599,502.48	569,502.48	-5.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			70,000.00	70,000.00	0.0%
TOTAL, REVENUES			70,000.00	70,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,110.00	18,236.00	6.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,110.00	18,236.00	6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,374.00	3,775.00	11.9%
OASDI/Medicare/Alternative		3301-3302	1,309.00	1,395.00	6.6%
Health and Welfare Benefits		3401-3402	2,617.00	2,696.00	3.0%
Unemployment Insurance		3501-3502	9.00	9.00	0.0%
Workers' Compensation		3601-3602	292.00	346.00	18.5%
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			7,601.00	8,221.00	8.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,081,953.00	250,000.00	-76.9%
Noncapitalized Equipment		4400	0.00	100,000.00	New
TOTAL, BOOKS AND SUPPLIES			1,081,953.00	350,000.00	-67.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,822,922.00	100,000.00	-94.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,822,922.00	100,000.00	-94.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,350,632.00	1,427,380.00	-91.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,350,632.00	1,427,380.00	-91.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			19,280,218.00	1,903,837.00	-90.1%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,000.00	70,000.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		19,280,218.00	1,903,837.00	-90.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			19,280,218.00	1,903,837.00	-90.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(19,210,218.00)	(1,833,837.00)	-90.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,210,218.00)	(1,833,837.00)	-90.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,740,396.87	2,530,178.87	-88.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,740,396.87	2,530,178.87	-88.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,740,396.87	2,530,178.87	-88.4%
2) Ending Balance, June 30 (E + F1e)			2,530,178.87	696,341.87	-72.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,930,676.39	126,839.39	-93.4%
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	599,502.48	569,502.48	-5.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	1,930,676.39	126,839.39
Total, Restricted Balance		1,930,676.39	126,839.39

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,000.00	44,000.00	0.0%
5) TOTAL, REVENUES			44,000.00	44,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,200.00	13,200.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,200.00	13,200.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,800.00	30,800.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,800.00	30,800.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	516,162.38	546,962.38	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			516,162.38	546,962.38	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			516,162.38	546,962.38	6.0%
2) Ending Balance, June 30 (E + F1e)			546,962.38	577,762.38	5.6%
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	44,000.00	88,000.00	100.0%
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	502,962.38	489,762.38	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	40,000.00	40,000.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			44,000.00	44,000.00	0.0%
TOTAL, REVENUES			44,000.00	44,000.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200.00	1,200.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	12,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,200.00	13,200.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,200.00	13,200.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	44,000.00	44,000.00	0.0%
5) TOTAL, REVENUES			44,000.00	44,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,200.00	13,200.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,200.00	13,200.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,800.00	30,800.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,800.00	30,800.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	516,162.38	546,962.38	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			516,162.38	546,962.38	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			516,162.38	546,962.38	6.0%
2) Ending Balance, June 30 (E + F1e)			546,962.38	577,762.38	5.6%
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	44,000.00	88,000.00	100.0%
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	502,962.38	489,762.38	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	44,000.00	88,000.00
Total, Restricted Balance		44,000.00	88,000.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	839,600.00	550,000.00	-34.5%
5) TOTAL, REVENUES			839,600.00	550,000.00	-34.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			839,600.00	550,000.00	-34.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,751,385.00	12,380,066.00	83.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,751,385.00)	(12,380,066.00)	83.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,911,785.00)	(11,830,066.00)	100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,174,180.58	12,262,395.58	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,174,180.58	12,262,395.58	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,174,180.58	12,262,395.58	-32.5%
2) Ending Balance, June 30 (E + F1e)			12,262,395.58	432,329.58	-96.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	12,262,395.58	432,329.58	-96.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	217,500.00	150,000.00	-31.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	622,100.00	400,000.00	-35.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			839,600.00	550,000.00	-34.5%
TOTAL, REVENUES			839,600.00	550,000.00	-34.5%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	6,751,385.00	12,380,066.00	83.4%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,751,385.00	12,380,066.00	83.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,751,385.00)	(12,380,066.00)	83.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	839,600.00	550,000.00	-34.5%
5) TOTAL, REVENUES			839,600.00	550,000.00	-34.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			839,600.00	550,000.00	-34.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,751,385.00	12,380,066.00	83.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,751,385.00)	(12,380,066.00)	83.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,911,785.00)	(11,830,066.00)	100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,174,180.58	12,262,395.58	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,174,180.58	12,262,395.58	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,174,180.58	12,262,395.58	-32.5%
2) Ending Balance, June 30 (E + F1e)			12,262,395.58	432,329.58	-96.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	12,262,395.58	432,329.58	-96.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,708.11	121,708.11	0.0%
3) Other State Revenue		8300-8599	83,031.65	83,031.65	0.0%
4) Other Local Revenue		8600-8799	14,064,732.23	14,064,732.23	0.0%
5) TOTAL, REVENUES			14,269,471.99	14,269,471.99	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,278,209.62	15,278,209.62	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,278,209.62	15,278,209.62	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,008,737.63)	(1,008,737.63)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,008,737.63)	(1,008,737.63)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,074,531.70	12,065,794.07	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,074,531.70	12,065,794.07	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,074,531.70	12,065,794.07	-7.7%
2) Ending Balance, June 30 (E + F1e)			12,065,794.07	11,057,056.44	-8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	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	12,063,706.58	11,054,968.95	-8.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	121,708.11	121,708.11	0.0%
TOTAL, FEDERAL REVENUE			121,708.11	121,708.11	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	83,031.65	83,031.65	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			83,031.65	83,031.65	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,370,229.23	13,370,229.23	0.0%
Unsecured Roll		8612	640,503.00	640,503.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	54,000.00	54,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,064,732.23	14,064,732.23	0.0%
TOTAL, REVENUES			14,269,471.99	14,269,471.99	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,354,876.40	8,354,876.40	0.0%
Bond Interest and Other Service Charges		7434	6,801,625.11	6,801,625.11	0.0%
Debt Service - Interest		7438	121,708.11	121,708.11	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,278,209.62	15,278,209.62	0.0%
TOTAL, EXPENDITURES			15,278,209.62	15,278,209.62	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,708.11	121,708.11	0.0%
3) Other State Revenue		8300-8599	83,031.65	83,031.65	0.0%
4) Other Local Revenue		8600-8799	14,064,732.23	14,064,732.23	0.0%
5) TOTAL, REVENUES			14,269,471.99	14,269,471.99	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,278,209.62	15,278,209.62	0.0%
10) TOTAL, EXPENDITURES			15,278,209.62	15,278,209.62	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,008,737.63)	(1,008,737.63)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,008,737.63)	(1,008,737.63)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,074,531.70	12,065,794.07	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,074,531.70	12,065,794.07	-7.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,074,531.70	12,065,794.07	-7.7%
2) Ending Balance, June 30 (E + F1e)			12,065,794.07	11,057,056.44	-8.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	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	12,063,706.58	11,054,968.95	-8.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Estimated Actuals	Budget
9010	Other Restricted Local	2,087.49	2,087.49
Total, Restricted Balance		2,087.49	2,087.49

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,425,000.00	3,359,600.00	38.5%
5) TOTAL, REVENUES			2,425,000.00	3,359,600.00	38.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,541,578.00	1,599,679.00	3.8%
3) Employee Benefits		3000-3999	718,452.00	731,997.00	1.9%
4) Books and Supplies		4000-4999	125,087.00	100,000.00	-20.1%
5) Services and Other Operating Expenses		5000-5999	397,812.00	419,188.00	5.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,782,929.00	2,850,864.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(357,929.00)	508,736.00	-242.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(357,929.00)	508,736.00	-242.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,639,875.34	1,281,946.34	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,639,875.34	1,281,946.34	-21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,639,875.34	1,281,946.34	-21.8%
2) Ending Net Position, June 30 (E + F1e)			1,281,946.34	1,790,682.34	39.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,281,946.34	1,790,682.34	39.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	2,410,000.00	3,344,600.00	38.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,425,000.00	3,359,600.00	38.5%
TOTAL, REVENUES			2,425,000.00	3,359,600.00	38.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	53,035.00	52,972.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	384,096.00	413,348.00	7.6%
Clerical, Technical and Office Salaries		2400	26,512.00	26,903.00	1.5%
Other Classified Salaries		2900	1,077,935.00	1,106,456.00	2.6%
TOTAL, CLASSIFIED SALARIES			1,541,578.00	1,599,679.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,693.00	12,900.00	1.6%
PERS		3201-3202	265,955.00	285,658.00	7.4%
OASDI/Medicare/Alternative		3301-3302	113,327.00	117,422.00	3.6%
Health and Welfare Benefits		3401-3402	270,932.00	250,541.00	-7.5%
Unemployment Insurance		3501-3502	768.00	792.00	3.1%
Workers' Compensation		3601-3602	26,313.00	30,347.00	15.3%
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	28,464.00	34,337.00	20.6%
TOTAL, EMPLOYEE BENEFITS			718,452.00	731,997.00	1.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	79,729.00	54,000.00	-32.3%
Noncapitalized Equipment		4400	5,358.00	0.00	-100.0%
Food		4700	40,000.00	46,000.00	15.0%
TOTAL, BOOKS AND SUPPLIES			125,087.00	100,000.00	-20.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,076.00	17,220.00	-9.7%
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	59,525.00	59,525.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	259,481.00	267,563.00	3.1%
Professional/Consulting Services and Operating Expenditures		5800	56,850.00	72,000.00	26.6%
Communications		5900	2,880.00	2,880.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			397,812.00	419,188.00	5.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			2,782,929.00	2,850,864.00	2.4%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,425,000.00	3,359,600.00	38.5%
5) TOTAL, REVENUES			2,425,000.00	3,359,600.00	38.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,782,929.00	2,850,864.00	2.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,782,929.00	2,850,864.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(357,929.00)	508,736.00	-242.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(357,929.00)	508,736.00	-242.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,639,875.34	1,281,946.34	-21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,639,875.34	1,281,946.34	-21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,639,875.34	1,281,946.34	-21.8%
2) Ending Net Position, June 30 (E + F1e)			1,281,946.34	1,790,682.34	39.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,281,946.34	1,790,682.34	39.7%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,162,681.00	2,162,681.00	0.0%
5) TOTAL, REVENUES			2,162,681.00	2,162,681.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,855,197.00	1,855,197.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,855,197.00	1,855,197.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			307,484.00	307,484.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			307,484.00	307,484.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,759,497.78	2,066,981.78	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,759,497.78	2,066,981.78	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,759,497.78	2,066,981.78	17.5%
2) Ending Net Position, June 30 (E + F1e)			2,066,981.78	2,374,465.78	14.9%
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	2,066,981.78	2,374,465.78	14.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,146,681.00	2,146,681.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,162,681.00	2,162,681.00	0.0%
TOTAL, REVENUES			2,162,681.00	2,162,681.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,855,197.00	1,855,197.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,855,197.00	1,855,197.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,855,197.00	1,855,197.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,162,681.00	2,162,681.00	0.0%
5) TOTAL, REVENUES			2,162,681.00	2,162,681.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,855,197.00	1,855,197.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,855,197.00	1,855,197.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			307,484.00	307,484.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			307,484.00	307,484.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,759,497.78	2,066,981.78	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,759,497.78	2,066,981.78	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,759,497.78	2,066,981.78	17.5%
2) Ending Net Position, June 30 (E + F1e)			2,066,981.78	2,374,465.78	14.9%
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	2,066,981.78	2,374,465.78	14.9%

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

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,415.24	9,415.24	9,518.85	9,186.75	9,165.67	9,412.01
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,415.24	9,415.24	9,518.85	9,186.75	9,165.67	9,412.01
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	61.71	61.71	61.71	61.71	61.71	61.71
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.06	4.06	4.06	4.06	4.06	4.06
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	65.77	65.77	65.77	65.77	65.77	65.77
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,481.01	9,481.01	9,584.62	9,252.52	9,231.44	9,477.78
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,521,000.00		3,521,000.00			3,521,000.00
Work in Progress	222,687.00		222,687.00	4,926,539.00		5,149,226.00
Total capital assets not being depreciated	3,743,687.00	0.00	3,743,687.00	4,926,539.00	0.00	8,670,226.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	278,511,308.00		278,511,308.00	1,679,600.00		280,190,908.00
Equipment	12,267,443.00		12,267,443.00	133,659.00		12,401,102.00
Total capital assets being depreciated	290,778,751.00	0.00	290,778,751.00	1,813,259.00	0.00	292,592,010.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(58,176,901.00)		(58,176,901.00)	(5,571,522.00)		(63,748,423.00)
Equipment	(10,122,532.00)		(10,122,532.00)	(1,586,305.00)		(11,708,837.00)
Total accumulated depreciation	(68,299,433.00)	0.00	(68,299,433.00)	(7,157,827.00)	0.00	(75,457,260.00)
Total capital assets being depreciated, net	222,479,318.00	0.00	222,479,318.00	(5,344,568.00)	0.00	217,134,750.00
Governmental activity capital assets, net	226,223,005.00	0.00	226,223,005.00	(418,029.00)	0.00	225,804,976.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balance (Per Only)								
JUNE									
A. BEGINNING CASH		6,174,109.00	8,549,911.00	1,643,028.00	3,524,509.00	1,277,042.00	2,727,581.00	4,814,551.00	9,348,538.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,326,648.00	2,449,991.00	4,409,983.00	4,409,983.00	4,409,983.00	4,409,983.00	4,409,983.00	4,409,983.00
Property Taxes	8020-8079	250,840.00	141,892.00	289,965.00	2,325,860.00	3,489,379.00	5,578,365.00	5,603,091.00	305,774.00
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299	23,404.00	70,375.00	(280,887.00)	730,275.00	0.00	97,846.00	726,021.00	1,195.00
Other State Revenue	8300-8599	0.00	0.00	364.00	678,638.00	57,114.00	664,888.00	887,672.00	0.00
Other Local Revenue	8600-8799	182,418.00	261,147.00	489,052.00	436,064.00	109,903.00	726,129.00	2,079,007.00	501,056.00
Interfund Transfers In	8910-8929			5,000,000.00		2,000,000.00			
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		7,783,310.00	2,924,005.00	9,908,477.00	8,580,820.00	10,066,379.00	11,477,211.00	13,705,774.00	5,218,008.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	578,726.00	4,347,958.00	4,360,846.00	4,459,376.00	4,444,793.00	4,475,683.00	4,427,777.00	4,413,179.00
Classified Salaries	2000-2999	690,588.00	1,448,302.00	1,431,906.00	1,492,562.00	1,425,652.00	1,412,230.00	1,461,980.00	1,431,716.00
Employee Benefits	3000-3999	1,533,617.00	2,068,671.00	2,094,587.00	2,017,445.00	2,044,386.00	2,068,335.00	2,064,339.00	2,093,673.00
Books and Supplies	4000-4999	173,130.00	167,712.00	178,695.00	276,511.00	149,867.00	99,336.00	271,943.00	164,892.00
Services	5000-5999	472,317.00	1,863,559.00	901,346.00	1,048,143.00	818,893.00	1,028,872.00	988,710.00	1,278,219.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	969.00	0.00	10,901.00	0.00
Other Outgo	7000-7499	471,852.00	257.00	2,877.00	1,832.00	(21,335.00)	148,132.00	2,705.00	23,718.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		3,920,230.00	9,896,459.00	8,970,257.00	9,295,869.00	8,863,225.00	9,232,586.00	9,208,355.00	9,405,397.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	127,835.00	215,683.00	1,078,399.00	282,001.00	245,668.00	(158,949.00)	36,114.00	(150,071.00)
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		127,835.00	215,683.00	1,078,399.00	282,001.00	245,668.00	(158,949.00)	36,114.00	(150,071.00)
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,615,113.00	150,112.00	135,138.00	1,814,419.00	(1,717.00)	(1,296.00)	(454.00)	(2,008.00)
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		1,615,113.00	150,112.00	135,138.00	1,814,419.00	(1,717.00)	(1,296.00)	(454.00)	(2,008.00)
Nonoperating									
Suspense Clearing	9910	0.00							
TOTAL BALANCE SHEET ITEMS		(1,487,278.00)	65,571.00	943,261.00	(1,532,418.00)	247,385.00	(157,653.00)	36,568.00	(148,063.00)
E. NET INCREASE/DECREASE (B - C + D)		2,375,802.00	(6,906,883.00)	1,881,481.00	(2,247,467.00)	1,450,539.00	2,086,970.00	4,533,987.00	(4,335,452.00)
F. ENDING CASH (A + E)		8,549,911.00	1,643,028.00	3,524,509.00	1,277,042.00	2,727,581.00	4,814,551.00	9,348,538.00	5,013,086.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	June					Adjustments	TOTAL	BUDGET
		March	April	May	June	Accruals			
A. BEGINNING CASH	JUNE	5,013,086.00	3,511,623.00	4,217,380.00	131,596.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,409,983.00	0.00	0.00	0.00	8,353,292.00		48,999,812.00	48,999,812.00
Property Taxes	8020-8079	2,511,562.00	4,446,661.00	572,635.00	7,309,739.00			32,825,763.00	32,825,763.00
Miscellaneous Funds	8080-8099				4,702,175.00			4,702,175.00	4,702,175.00
Federal Revenue	8100-8299	661,234.00	57,145.00	3,373.00	2,033,895.00			4,124,476.00	4,124,476.00
Other State Revenue	8300-8599	587,432.00	95,566.00	0.00	5,725,536.00			8,697,210.00	8,697,210.00
Other Local Revenue	8600-8799	425,931.00	433,567.00	491,394.00	2,623,047.00			8,758,715.00	8,758,715.00
Interfund Transfers In	8910-8929		5,000,000.00		380,066.00			12,380,066.00	12,380,066.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		8,596,142.00	10,032,939.00	1,067,402.00	22,774,458.00	8,353,292.00	0.00	120,488,217.00	120,488,217.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,449,295.00	4,520,752.00	4,438,828.00	4,660,161.00			49,577,374.00	49,577,374.00
Classified Salaries	2000-2999	1,495,015.00	1,507,662.00	1,474,493.00	1,593,971.00			16,866,077.00	16,866,077.00
Employee Benefits	3000-3999	2,101,202.00	2,119,700.00	2,093,165.00	9,441,720.00			31,740,840.00	31,740,840.00
Books and Supplies	4000-4999	219,997.00	161,675.00	253,366.00	939,123.00			3,056,266.00	3,056,266.00
Services	5000-5999	1,275,284.00	979,873.00	758,208.00	1,972,384.00			13,365,808.00	13,365,808.00
Capital Outlay	6000-6599	0.00	0.00	904.00	74,226.00			87,000.00	87,000.00
Other Outgo	7000-7499	282,392.00	1,832.00	143,808.00	4,852,480.00			5,910,550.00	5,910,549.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		9,823,185.00	9,291,494.00	9,162,792.00	23,534,065.00	0.00	0.00	120,603,916.00	120,603,916.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(274,880.00)	(33,053.00)	8,391.00	(2,378,993.00)			(1,001,855.00)	
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		(274,880.00)	(33,053.00)	8,391.00	(2,378,993.00)	0.00	0.00	(1,001,855.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(460.00)	2,635.00	(1,215.00)	(3,606,153.00)			104,114.00	
Due To Other Funds	9610			(4,000,000.00)				(4,000,000.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690	(460.00)	2,635.00	(4,001,215.00)	(3,606,153.00)	0.00	0.00	(3,895,886.00)	
SUBTOTAL		(460.00)	2,635.00	(4,001,215.00)	(3,606,153.00)	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(274,420.00)	(35,688.00)	4,009,606.00	1,227,160.00	0.00	0.00	2,894,031.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,501,463.00)	705,757.00	(4,085,784.00)	467,553.00	8,353,292.00	0.00	2,778,332.00	(115,699.00)
F. ENDING CASH (A + E)		3,511,623.00	4,217,380.00	131,596.00	595,149.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,952,441.00	

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: 6578 Santa Teresa Blvd, SJ, CA 95119
Date: June 15-17, 2020

Place: 6578 Santa Teresa Blvd, SJ, CA 95
Date: June 18, 2020
Time: 06:00 PM

Adoption Date: June 18, 2020

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

Contact person for additional information on the budget reports:

Name: Melina Nguyen

Telephone: 408-227-8300

Title: Director, Business Services

E-mail: mnguyen@ogsd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

ADDITIONAL FISCAL INDICATORS (continued)

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 18, 2020

For additional information on this certification, please contact:

Name: Tien Phan

Title: Executive Director of SCCSIG

Telephone: 408-283-6232

E-mail: tphan@sccsig.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	51,663,445.00	301	0.00	303	51,663,445.00	305	1,634,631.00		307	50,028,814.00	309
2000 - Classified Salaries	16,860,906.85	311	1,550.00	313	16,859,356.85	315	2,201,415.00		317	14,657,941.85	319
3000 - Employee Benefits	33,787,100.00	321	469,524.00	323	33,317,576.00	325	1,471,124.00		327	31,846,452.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,485,744.82	331	193,412.97	333	4,292,331.85	335	1,267,098.07		337	3,025,233.78	339
5000 - Services. . . & 7300 - Indirect Costs	15,734,450.74	341	1,000.00	343	15,733,450.74	345	4,774,149.06		347	10,959,301.68	349
TOTAL					121,866,160.44	365	TOTAL			110,517,743.31	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			9,545.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			71,417,061.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.62%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.62%
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).	110,517,743.31
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	49,577,374.00	301	0.00	303	49,577,374.00	305	1,559,394.00		307	48,017,980.00	309
2000 - Classified Salaries	16,866,077.00	311	1,550.00	313	16,864,527.00	315	2,189,633.00		317	14,674,894.00	319
3000 - Employee Benefits	31,740,841.00	321	451,845.00	323	31,288,996.00	325	1,418,775.00		327	29,870,221.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,068,266.00	331	12,300.00	333	3,055,966.00	335	698,661.00		337	2,357,305.00	339
5000 - Services. . . & 7300 - Indirect Costs	13,191,076.00	341	6,000.00	343	13,185,076.00	345	2,788,567.00		347	10,396,509.00	349
TOTAL					113,971,939.00	365	TOTAL			105,316,909.00	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	41,815,501.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,830,958.00	380
3. STRS.	3101 & 3102	10,751,232.00	382
4. PERS.	3201 & 3202	916,041.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	981,615.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,294,054.00	385
7. Unemployment Insurance.	3501 & 3502	23,193.00	390
8. Workers' Compensation Insurance.	3601 & 3602	879,399.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	715,646.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		68,207,639.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		2,514.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		68,205,125.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		64.76%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.76%
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).	105,316,909.00
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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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	226,162,924.00		226,162,924.00		8,086,058.00	218,076,866.00	7,270,700.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	92,177.00		92,177.00		44,001.00	48,176.00	44,881.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	118,314,916.00		118,314,916.00			118,314,916.00	
Total/Net OPEB Liability	23,355,630.00		23,355,630.00			23,355,630.00	
Compensated Absences Payable	900,144.00		900,144.00			900,144.00	
Governmental activities long-term liabilities	368,825,791.00	0.00	368,825,791.00	0.00	8,130,059.00	360,695,732.00	7,315,581.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	128,332,941.41
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,456,078.53
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	185,708.97
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	174,750.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	49,824.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				410,282.97
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				122,466,579.91

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		9,481.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,917.04
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	119,721,361.72	12,498.93
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)	119,721,361.72	12,498.93
B. Required effort (Line A.2 times 90%)	107,749,225.55	11,249.04
C. Current year expenditures (Line I.E and Line II.B)	122,466,579.91	12,917.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	128,332,941.41
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,456,078.53
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	185,708.97
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	174,750.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	49,824.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				410,282.97
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				122,466,579.91

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		9,481.01
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,917.04
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	119,721,361.72	12,498.93
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)	119,721,361.72	12,498.93
B. Required effort (Line A.2 times 90%)	107,749,225.55	11,249.04
C. Current year expenditures (Line I.E and Line II.B)	122,466,579.91	12,917.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,254,719.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 97,587,624.85

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.36%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,113,455.82
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,106,434.74
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	35,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	414,275.12
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,669,165.68
9. Carry-Forward Adjustment (Part IV, Line F)	(14,517.82)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,654,647.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	78,735,923.38
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,489,052.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,389,523.24
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	136,809.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	185,708.97
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	61,902.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	939,587.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	75,346.10
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	882.92
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,087,447.72
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,630,461.00
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)	114,732,643.73

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 6.68%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B19) 6.67%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	7,669,165.68
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	152,556.07
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.83%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.83%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.83%) times Part III, Line B19); zero if positive	(14,517.82)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(14,517.82)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.67%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-7,258.91) is applied to the current year calculation and the remainder (\$-7,258.91) is deferred to one or more future years:	6.68%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-4,839.27) is applied to the current year calculation and the remainder (\$-9,678.55) is deferred to one or more future years:	6.68%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(14,517.82)

Approved indirect cost rate: 6.83%
Highest rate used in any program: 6.83%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,522,983.83	104,019.00	6.83%
01	3310	2,271,152.00	155,119.00	6.83%
01	3315	76,881.00	5,250.00	6.83%
01	3327	119,649.00	8,172.00	6.83%
01	4035	350,492.87	23,901.00	6.82%
01	4127	98,053.00	1,961.00	2.00%
01	4203	592,152.28	11,843.00	2.00%
01	6010	179,672.00	8,984.00	5.00%
01	6500	15,812,437.00	1,079,989.00	6.83%
01	6512	631,104.00	41,781.00	6.62%
01	7810	383,840.00	26,067.00	6.79%
01	8150	2,863,601.00	195,583.00	6.83%
01	9010	1,625,572.55	543.00	0.03%
13	5310	3,301,921.00	169,058.00	5.12%
13	5320	328,540.00	16,821.00	5.12%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		390,254.07	390,254.07
2. State Lottery Revenue	8560	1,527,633.00		570,917.00	2,098,550.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,527,633.00	0.00	961,171.07	2,488,804.07
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,101,056.00			1,101,056.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	426,577.00			426,577.00
4. Books and Supplies	4000-4999	0.00		783,785.07	783,785.07
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			177,386.00	177,386.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,527,633.00	0.00	961,171.07	2,488,804.07
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
The reproduction cost to print the Common Core Standard Materials for students and teachers.					

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

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	81,825,575.00	-2.29%	79,955,705.00	-1.10%	79,074,423.00
2. Federal Revenues	8100-8299	178,000.00	0.00%	178,000.00	0.00%	178,000.00
3. Other State Revenues	8300-8599	1,829,994.00	-2.32%	1,787,509.00	-1.28%	1,764,687.00
4. Other Local Revenues	8600-8799	5,997,292.00	-9.09%	5,452,334.00	2.18%	5,571,397.00
5. Other Financing Sources						
a. Transfers In	8900-8929	12,380,066.00	-100.00%	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	(22,033,739.00)	0.93%	(22,237,865.00)	2.37%	(22,764,923.00)
6. Total (Sum lines A1 thru A5c)		80,177,188.00	-18.76%	65,135,683.00	-2.01%	63,823,584.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,385,255.00		40,700,464.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				315,209.00		289,703.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,385,255.00	0.78%	40,700,464.00	0.71%	40,990,167.00
2. Classified Salaries						
a. Base Salaries				11,596,119.00		11,730,440.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				134,321.00		104,729.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,596,119.00	1.16%	11,730,440.00	0.89%	11,835,169.00
3. Employee Benefits	3000-3999	21,082,692.00	0.71%	21,231,936.00	4.56%	22,200,198.00
4. Books and Supplies	4000-4999	1,841,216.00	0.23%	1,845,416.00	0.23%	1,849,616.00
5. Services and Other Operating Expenditures	5000-5999	7,242,607.00	-9.45%	6,558,331.00	-0.22%	6,543,829.00
6. Capital Outlay	6000-6999	75,000.00	0.00%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	79,607.00	0.00%	79,607.00	0.00%	79,607.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,637,684.00)	0.00%	(1,637,684.00)	0.00%	(1,637,684.00)
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)						
11. Total (Sum lines B1 thru B10)		80,664,812.00	-0.10%	80,583,510.00	1.68%	81,935,902.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(487,624.00)		(15,447,827.00)		(18,112,318.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,590,348.63		5,102,724.63		(10,345,102.37)
2. Ending Fund Balance (Sum lines C and D1)		5,102,724.63		(10,345,102.37)		(28,457,420.37)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	434,879.63				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,049,727.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,618,118.00		3,617,156.00		3,673,083.00
2. Unassigned/Unappropriated	9790	0.00		(13,962,258.37)		(32,130,503.37)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,102,724.63		(10,345,102.37)		(28,457,420.37)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,618,118.00		3,617,156.00		3,673,083.00
c. Unassigned/Unappropriated	9790	0.00		(13,962,258.37)		(32,130,503.37)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,618,118.00		(10,345,102.37)		(28,457,420.37)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues budget for fiscal years 2020-21 through 2022-23 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2021-22 and 2022-23 include step increases in addition to the loss of net certificated FTE's due to declining enrollment. Explanation for B2d: 2021-22 and 2022-23 include step increases.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,702,175.00	0.00%	4,702,175.00	0.00%	4,702,175.00
2. Federal Revenues	8100-8299	3,946,476.00	0.00%	3,946,476.00	0.00%	3,946,476.00
3. Other State Revenues	8300-8599	6,867,216.00	-0.68%	6,820,751.00	-0.10%	6,814,055.00
4. Other Local Revenues	8600-8799	2,761,423.00	-39.15%	1,680,372.00	0.00%	1,680,372.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	22,033,739.00	0.93%	22,237,865.00	2.37%	22,764,923.00
6. Total (Sum lines A1 thru A5c)		40,311,029.00	-2.29%	39,387,639.00	1.32%	39,908,001.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,192,119.00		9,282,703.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				90,584.00		90,177.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,192,119.00	0.99%	9,282,703.00	0.97%	9,372,880.00
2. Classified Salaries						
a. Base Salaries				5,269,958.00		5,361,506.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				91,548.00		94,543.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,269,958.00	1.74%	5,361,506.00	1.76%	5,456,049.00
3. Employee Benefits	3000-3999	10,658,149.00	1.20%	10,786,321.00	3.10%	11,120,161.00
4. Books and Supplies	4000-4999	1,215,050.00	-1.03%	1,202,576.00	-0.56%	1,195,880.00
5. Services and Other Operating Expenditures	5000-5999	6,123,202.00	-3.71%	5,896,265.00	0.00%	5,896,265.00
6. Capital Outlay	6000-6999	12,000.00	0.00%	12,000.00	0.00%	12,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,005,675.00	0.00%	6,005,675.00	0.00%	6,005,675.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,462,951.00	-1.48%	1,441,303.00	0.00%	1,441,303.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		39,939,104.00	0.12%	39,988,349.00	1.28%	40,500,213.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		371,925.00		(600,710.00)		(592,212.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,353,707.20		4,725,632.20		4,124,922.20
2. Ending Fund Balance (Sum lines C and D1)		4,725,632.20		4,124,922.20		3,532,710.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,725,632.20		4,124,922.20		3,532,710.20
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)		4,725,632.20		4,124,922.20		3,532,710.20

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

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	86,527,750.00	-2.16%	84,657,880.00	-1.04%	83,776,598.00
2. Federal Revenues	8100-8299	4,124,476.00	0.00%	4,124,476.00	0.00%	4,124,476.00
3. Other State Revenues	8300-8599	8,697,210.00	-1.02%	8,608,260.00	-0.34%	8,578,742.00
4. Other Local Revenues	8600-8799	8,758,715.00	-18.56%	7,132,706.00	1.67%	7,251,769.00
5. Other Financing Sources						
a. Transfers In	8900-8929	12,380,066.00	-100.00%	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)		120,488,217.00	-13.25%	104,523,322.00	-0.76%	103,731,585.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,577,374.00		49,983,167.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				405,793.00		379,880.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,577,374.00	0.82%	49,983,167.00	0.76%	50,363,047.00
2. Classified Salaries						
a. Base Salaries				16,866,077.00		17,091,946.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				225,869.00		199,272.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,866,077.00	1.34%	17,091,946.00	1.17%	17,291,218.00
3. Employee Benefits	3000-3999	31,740,841.00	0.87%	32,018,257.00	4.07%	33,320,359.00
4. Books and Supplies	4000-4999	3,056,266.00	-0.27%	3,047,992.00	-0.08%	3,045,496.00
5. Services and Other Operating Expenditures	5000-5999	13,365,809.00	-6.82%	12,454,596.00	-0.12%	12,440,094.00
6. Capital Outlay	6000-6999	87,000.00	0.00%	87,000.00	0.00%	87,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,085,282.00	0.00%	6,085,282.00	0.00%	6,085,282.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(174,733.00)	12.39%	(196,381.00)	0.00%	(196,381.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		120,603,916.00	-0.03%	120,571,859.00	1.55%	122,436,115.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(115,699.00)		(16,048,537.00)		(18,704,530.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,944,055.83		9,828,356.83		(6,220,180.17)
2. Ending Fund Balance (Sum lines C and D1)		9,828,356.83		(6,220,180.17)		(24,924,710.17)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	434,879.63		0.00		0.00
b. Restricted	9740	4,725,632.20		4,124,922.20		3,532,710.20
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	1,049,727.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,618,118.00		3,617,156.00		3,673,083.00
2. Unassigned/Unappropriated	9790	0.00		(13,962,258.37)		(32,130,503.37)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,828,356.83		(6,220,180.17)		(24,924,710.17)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,618,118.00		3,617,156.00		3,673,083.00
c. Unassigned/Unappropriated	9790	0.00		(13,962,258.37)		(32,130,503.37)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,618,118.00		(10,345,102.37)		(28,457,420.37)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		-8.58%		-23.24%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,186.75		9,073.64		8,959.77
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		120,603,916.00		120,571,859.00		122,436,115.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		120,603,916.00		120,571,859.00		122,436,115.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,618,117.48		3,617,155.77		3,673,083.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,618,117.48		3,617,155.77		3,673,083.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(283,181.00)	0.00	(185,879.00)				
Other Sources/Uses Detail					6,751,385.00	0.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	22,500.00	0.00	185,879.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,751,385.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 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							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	259,481.00	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	283,181.00	(283,181.00)	185,879.00	(185,879.00)	6,751,385.00	6,751,385.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(289,763.00)	0.00	(174,733.00)				
Other Sources/Uses Detail					12,380,066.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	21,000.00	0.00	174,733.00	0.00				
Other Sources/Uses Detail					0.00	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			0.00	0.00		
Other Sources/Uses Detail								
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	1,200.00	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	12,380,066.00		
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 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 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	267,563.00	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	289,763.00	(289,763.00)	174,733.00	(174,733.00)	12,380,066.00	12,380,066.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	9,997	10,021		
Charter School				
Total ADA	9,997	10,021	N/A	Met
Second Prior Year (2018-19)				
District Regular	9,916	9,916		
Charter School				
Total ADA	9,916	9,916	0.0%	Met
First Prior Year (2019-20)				
District Regular	9,516	9,519		
Charter School		0		
Total ADA	9,516	9,519	N/A	Met
Budget Year (2020-21)				
District Regular	9,412			
Charter School	0			
Total ADA	9,412			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	10,207	10,305		
Charter School				
Total Enrollment	10,207	10,305	N/A	Met
Second Prior Year (2018-19)				
District Regular	10,077	9,877		
Charter School				
Total Enrollment	10,077	9,877	2.0%	Not Met
First Prior Year (2019-20)				
District Regular	9,664	9,757		
Charter School				
Total Enrollment	9,664	9,757	N/A	Met
Budget Year (2020-21)				
District Regular	9,527			
Charter School				
Total Enrollment	9,527			

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)

The projected enrollment numbers are evaluated and updated by the local demographer annually. In 2018-19, the Santa Clara County experienced greater decline than anticipated due to a variety of factors.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	9,928	10,305	
Charter School		0	
Total ADA/Enrollment	9,928	10,305	96.3%
Second Prior Year (2018-19)			
District Regular	9,522	9,877	
Charter School			
Total ADA/Enrollment	9,522	9,877	96.4%
First Prior Year (2019-20)			
District Regular	9,415	9,757	
Charter School	0		
Total ADA/Enrollment	9,415	9,757	96.5%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	9,187	9,527		
Charter School	0			
Total ADA/Enrollment	9,187	9,527	96.4%	Met
1st Subsequent Year (2021-22)				
District Regular	9,074	9,403		
Charter School				
Total ADA/Enrollment	9,074	9,403	96.5%	Met
2nd Subsequent Year (2022-23)				
District Regular	8,960	9,285		
Charter School				
Total ADA/Enrollment	8,960	9,285	96.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	9,584.62	9,477.78	9,252.52	9,135.73
b. Prior Year ADA (Funded)		9,584.62	9,477.78	9,252.52
c. Difference (Step 1a minus Step 1b)		(106.84)	(225.26)	(116.79)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.11%	-2.38%	-1.26%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		90,143,963.00	81,825,575.00	79,955,705.00
b1. COLA percentage		-7.92%	-12.18%	-14.95%
b2. COLA amount (proxy for purposes of this criterion)		(7,139,401.87)	(9,966,355.04)	(11,953,377.90)
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	-12.18%	-14.95%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-9.03%	-14.56%	-16.21%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-10.03% to -8.03%	-15.56% to -13.56%	-17.21% to -15.21%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	32,825,763.00	32,825,763.00	33,810,536.00	34,824,852.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	90,143,963.00	81,825,575.00	79,955,705.00	79,074,423.00
District's Projected Change in LCFF Revenue:		-9.23%	-2.29%	-1.10%
LCFF Revenue Standard:		-10.03% to -8.03%	-15.56% to -13.56%	-17.21% to -15.21%
Status:		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)

LCFF Revenues for 2020-21 through 2022-23 have been built based on the May Revise and the guidance from SCCOE and School Services Dashboard.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	73,407,549.38	80,306,419.54	91.4%
Second Prior Year (2018-19)	74,024,884.90	80,654,685.70	91.8%
First Prior Year (2019-20)	75,324,378.12	82,146,366.16	91.7%
	Historical Average Ratio:		91.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	3.0%	3.0%	3.0%
	88.6% to 94.6%	88.6% to 94.6%	88.6% to 94.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	73,064,066.00	80,664,812.00	90.6%	Met
1st Subsequent Year (2021-22)	73,662,840.00	80,583,510.00	91.4%	Met
2nd Subsequent Year (2022-23)	75,025,534.00	81,935,902.00	91.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-9.03%	-14.56%	-16.21%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-19.03% to .97%	-24.56% to -4.56%	-26.21% to -6.21%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-14.03% to -4.03%	-19.56% to -9.56%	-21.21% to -11.21%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	4,915,441.40		
Budget Year (2020-21)	4,124,476.00	-16.09%	Yes
1st Subsequent Year (2021-22)	4,124,476.00	0.00%	Yes
2nd Subsequent Year (2022-23)	4,124,476.00	0.00%	Yes

Explanation:
(required if Yes)

Federal Revenues in FY 2020-21 and two subsequent years do not include prior year carryovers. Additionally, District's multi-year standard percentage range as shown in 6A pertains mainly to LCFF revenue decreases.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	12,318,677.63		
Budget Year (2020-21)	8,697,210.00	-29.40%	Yes
1st Subsequent Year (2021-22)	8,608,260.00	-1.02%	Yes
2nd Subsequent Year (2022-23)	8,578,742.00	-0.34%	Yes

Explanation:
(required if Yes)

One-time State Special Education Early Intervention Preschool Grant Entitlement have been budgeted in fiscal year 2019-20. As of Governor's May Revise, there will not be any one-time Discretionary allocated for 2020-21 and forward. District has factored decrease in State Revenues for ASES, Lottery, and STRS on Behalf Payments. Additionally, revenues for Bilingual Teacher Prof Dev Program will end at the end of fiscal year 2019-20. Lastly, District's standard multi-year percentage range as shown in 6A pertains mainly to LCFF revenue decreases.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	7,762,615.20		
Budget Year (2020-21)	8,758,715.00	12.83%	Yes
1st Subsequent Year (2021-22)	7,132,706.00	-18.56%	No
2nd Subsequent Year (2022-23)	7,251,769.00	1.67%	Yes

Explanation:
(required if Yes)

Budget year 2020-21 includes new lease and lease terms. There is a reduction of RDA funds in fiscal year 2021-22. Additionally, District's multi-year standard percentage range as shown in 6A pertain mainly to LCFF revenue decreases.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	4,475,744.82		
Budget Year (2020-21)	3,056,266.00	-31.71%	Yes
1st Subsequent Year (2021-22)	3,047,992.00	-0.27%	Yes
2nd Subsequent Year (2022-23)	3,045,496.00	-0.08%	Yes

Explanation:
(required if Yes)

2019-20 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year. Additionally, District's multi-year standard percentage range as shown in 6A pertain mainly to LCFF revenue decreases. District will be working on a reductions plan in order to address the decrease in revenues presented at the May Revise.

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

First Prior Year (2019-20)	15,920,329.74		
Budget Year (2020-21)	13,365,809.00	-16.05%	Yes
1st Subsequent Year (2021-22)	12,454,596.00	-6.82%	Yes
2nd Subsequent Year (2022-23)	12,440,094.00	-0.12%	Yes

Explanation:
(required if Yes)

2019-20 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year. Additionally, District's multi-year standard percentage range as shown in 6A pertain mainly to LCFF revenue decreases. District will be working on a reductions plan in order to address the decrease in revenues presented at the May Revise.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	24,996,734.23		
Budget Year (2020-21)	21,580,401.00	-13.67%	Met
1st Subsequent Year (2021-22)	19,865,442.00	-7.95%	Met
2nd Subsequent Year (2022-23)	19,954,987.00	0.45%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	20,396,074.56		
Budget Year (2020-21)	16,422,075.00	-19.48%	Not Met
1st Subsequent Year (2021-22)	15,502,588.00	-5.60%	Met
2nd Subsequent Year (2022-23)	15,485,590.00	-0.11%	Not Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met)	Federal Revenues in FY 2020-21 and two subsequent years do not include prior year carryovers. Additionally, District's multi-year standard percentage range as shown in 6A pertain mainly to LCFF revenue decreases.
Explanation: Other State Revenue (linked from 6B if NOT met)	One-time State Special Education Early Intervention Preschool Grant Entitlement have been budgeted in fiscal year 2019-20. As of Governor's May Revise, there will not be any one-time Discretionary allocated for 2020-21 and forward. District has factored decrease in State Revenues for ASES, Lottery, and STRS on Behalf Payments. Additionally, revenues for Bilingual Teacher Prof Dev Program will end at the end of fiscal year 2019-20. Lastly, District's standard multi-year percentage range as shown in 6A pertain mainly to LCFF revenue decreases.
Explanation: Other Local Revenue (linked from 6B if NOT met)	Budget year 2020-21 includes new lease and lease terms. There is a reduction of RDA funds in fiscal year 2021-22. Additionally, District's multi-year standard percentage range as shown in 6A pertain mainly to LCFF revenue decreases.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6B if NOT met)	2019-20 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year. Additionally, District's multi-year standard percentage range as shown in 6A pertain mainly to LCFF revenue decreases. District will be working on a reductions plan in order to address the decrease in revenues presented at the May Revise.
Explanation: Services and Other Exps (linked from 6B if NOT met)	2019-20 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year. Additionally, District's multi-year standard percentage range as shown in 6A pertain mainly to LCFF revenue decreases. District will be working on a reductions plan in order to address the decrease in revenues presented at the May Revise.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	120,603,916.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	120,603,916.00	3,618,117.48	3,469,532.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

In order to help LEA's absorb reductions presented in May Revise Budget, the Governor offers flexibility to exclude state's on-behalf-of-employer payments in the Routine Restricted Maintenance Account (RRMA) calculation. The \$3.4 million represent total general fund expenditures, excluding on-behalf expenditures.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,601,440.03	3,763,389.00	3,849,991.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	3,601,440.03	3,763,389.00	3,849,991.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	120,047,979.28	125,446,312.22	128,332,941.41
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	120,047,979.28	125,446,312.22	128,332,941.41
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(1,678,848.22)	80,717,775.65	2.1%	Not Met
Second Prior Year (2018-19)	1,694,549.48	80,766,373.61	N/A	Met
First Prior Year (2019-20)	(252,434.16)	82,146,366.16	0.3%	Met
Budget Year (2020-21) (Information only)	(487,624.00)	80,664,812.00		

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)

The District is committed to make reductions as needed and develop a multi-year budget plan in order to mitigate deficit to remain fiscally solvent, especially post the COVID-19 pandemic. Meanwhile, District will continue to leverage all available resources, apply for grants and seek financial partners, continue ADA Recovery Program to maximize attendance, and explore other potential cost saving measures such as expanding BASE programs and school consolidations/reorganization.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2017-18)	5,389,611.16	5,827,081.53	N/A		Met
Second Prior Year (2018-19)	4,178,009.93	4,148,233.31	0.7%		Met
First Prior Year (2019-20)	4,255,954.40	5,842,782.79	N/A		Met
Budget Year (2020-21) (Information only)	5,590,348.63				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	9,187	9,074	8,960
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	120,603,916.00	120,571,859.00	122,436,115.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	120,603,916.00	120,571,859.00	122,436,115.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,618,117.48	3,617,155.77	3,673,083.45
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,618,117.48	3,617,155.77	3,673,083.45

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,618,118.00	3,617,156.00	3,673,083.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	(13,962,258.37)	(32,130,503.37)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,618,118.00	(10,345,102.37)	(28,457,420.37)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	-8.58%	-23.24%
District's Reserve Standard (Section 10B, Line 7):	3,618,117.48	3,617,155.77	3,673,083.45
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

As of the 2020-21 budget adoption, with the post COVID-19 pandemic revenue cuts as presented at the May Revise, it is projected that the District will not be able to fulfill its financial obligations beyond the budget year, based on continuation of current operations and programs. District will continue to leverage all available District resources and explore revenue enhancement opportunities to mitigate spending deficit and meet minimum required reserves.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(23,850,622.00)			
Budget Year (2020-21)	(22,033,739.00)	(1,816,883.00)	-7.6%	Met
1st Subsequent Year (2021-22)	(22,237,865.00)	204,126.00	0.9%	Met
2nd Subsequent Year (2022-23)	(22,764,923.00)	527,058.00	2.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	6,751,385.00			
Budget Year (2020-21)	12,380,066.00	5,628,681.00	83.4%	Not Met
1st Subsequent Year (2021-22)	0.00	(12,380,066.00)	-100.0%	Not Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
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

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

As of the 2020-21 budget adoption, special reserve funds will be exhausted. Thus, transfers in will decrease in 2021-22.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund as per bond payment schedule.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

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:

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up to age of 65, whichever comes first.

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

451,412

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

26,020,152.00

26,020,152.00

Actuarial

Jul 01, 2018

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)
2,389,931.00	2,389,931.00	2,389,931.00
451,412.00	349,572.00	176,184.00
451,412.00	349,572.00	176,184.00
49	34	19

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

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

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

Yes

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

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

3. Self-Insurance Liabilities

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

257,867.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
2,146,681.00	2,146,681.00	2,146,681.00
2,146,681.00	2,146,681.00	2,146,681.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	510.7	483.1	479.1	475.1

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.

Fiscal year 2020-20 negotiations have not been settled.

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

515,661

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
8,194,956	8,194,956	8,194,956
Varies	Varies	Varies
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
761,517	798,942	760,999
1.4%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	340.6	332.5	332.5	332.5

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 for prior year 2019-20 and forward have not been settled.

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

207,664

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
2,261,545	2,261,545	2,261,545
Varies	Varies	Varies
0.0%	0.0%	0.0%

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		
----	--	--

Prior year settlements have not included in the budget under salaries and benefits. However, there is a reservation under ending funding balance for 2019-20 estimated unsettled costs.

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
302,396	375,568	301,319
1.5%	1.6%	1.4%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	52.0	51.0	51.0	51.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

73,623

4. 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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
885,187	885,187	885,187
Varies	Varies	Varies
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
85,771	89,403	75,984
1.2%	1.2%	1.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
240,661	240,661	240,661
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

December 2020

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
