

2019-20

Unaudited Actuals

Prepared by:

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And

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As of June 30, 2020

**San Marcos Unified School District
General Fund
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals	Unaudited Actuals	Adopted Budget
	2018-19	2019-20	2020-21
<u>Revenues:</u>			
<u>Local Control Funding Formula (LCFF):</u>			
8011-000 Prin Appor/State Aid	89,388,941	106,706,340	98,026,573
8012-000 EPA State Aid	32,326,648	17,040,902	25,220,652
8019-000 State Aid - Prior Years	116,907	662,449	-
8021-000 Homeowners Exemption	274,756	281,902	281,902
8041-000 Secured Roll Taxes	41,449,360	43,497,912	43,412,130
8042-000 Unsecured Roll Taxes	1,310,337	1,357,629	1,343,780
8043-000 Prior Years Taxes	(19,774)	(4,350)	4,680
8044-000 Supplemental Tax	2,223,209	2,196,280	2,134,260
8045-000 ERAF Taxes	(22,337)	-	(230,359)
8047-017 RDA Funds Residual Distribution	15,689,787	17,382,353	17,570,183
8096-000 Transfer to Charter School In Lieu Property Taxes	(453,456)	(260,955)	(259,473)
8097-000 Property Taxes Transfers	1,109,846	1,180,777	1,127,893
	SUB-TOTAL LCFF	183,394,224	190,041,239
		188,632,221	
<u>Federal Revenue:</u>			
8181-000 Sp Ed Entitle/Undup Cnt	3,703,844	3,756,218	3,756,218
8182-000 Special Education Discretionary Grants	353,396	348,773	348,798
8285-000 Interagency Contracts Between LEAs	428,926	330,050	490,000
8290-001 ECIA Title I	2,957,126	2,366,222	2,400,000
8290-050 Voc Ed PL94-482, 95-40	111,869	110,274	110,000
8290-000 Title II, Supporting Effective Instruction	492,542	222,746	420,000
8290-000 All Other Federal Revenue	1,184,000	1,068,050	2,433,250
8290-100 Title III Immigrant Education	-	16,283	-
8290-103 Title III LEP Student	395,518	247,182	311,961
8290-000 Every Student Succeeds Act	10,762	650,626	355,879
	SUB-TOTAL FEDERAL	9,637,982	10,626,106
<u>State Revenue:</u>			
8550-000 Mandated Cost Reimbursement	4,497,055	825,964	800,000
8560-000 State Lottery	5,015,270	4,386,690	4,296,000
8590-000 Career Tech Grant	738,285	177,473	507,798
8590-000 All Other State Revenue	19,647,710	16,717,390	11,501,388
8590-801 California Clean Energy Jobs	-	-	-
	SUB-TOTAL STATE	29,898,320	17,105,186
<u>Local Revenue:</u>			
8631-000 Sale of Equipment/Supplies	36,416	34,070	-
8650-000 Leases and Rentals	221,473	113,145	20,000
8660-000 Interest	664,390	861,349	301,000
8677-552 ASES-All Schools	925,321	910,342	923,659
8699-000 Other Local Income	3,133,584	3,493,841	1,331,338
8781-000 Other Transfers In	106,751	129,445	53,376
8792-000 State Special Ed Apportionment	9,443,372	10,712,802	11,416,190
	SUB-TOTAL LOCAL	14,531,307	14,045,563
	INCOME TOTAL:	\$ 237,461,833	\$ 237,520,173
		\$ 230,409,075	

**San Marcos Unified School District
General Fund
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals	Unaudited Actuals	Adopted Budget
	2018-19	2019-20	2020-21
<u>Expenditures:</u>			
<u>Certificated Salaries:</u>			
Teachers' Salaries	85,370,370	88,282,797	91,273,088
Pupil Support Salaries	6,726,749	6,732,166	7,327,539
Supervisors & Administrative Salaries	8,767,870	9,108,623	9,561,320
Other Certificated Salaries	431,696	564,871	539,408
SUB-TOTAL CERTIFICATED SALARIES	101,296,685	104,688,458	108,701,355
<u>Classified Salaries:</u>			
Instructional Aides' Salaries	10,756,473	12,054,981	11,804,485
Classified Support Salaries	11,109,753	11,476,847	11,868,697
Supervisors & Administrative Salaries	1,513,429	1,602,834	1,588,295
Clerical & Office Salaries	8,094,023	8,329,981	8,854,930
Other Classified Salaries	1,185,869	1,300,436	1,192,173
SUB-TOTAL CLASSIFIED SALARIES	32,659,547	34,765,079	35,308,579
<u>Employee Benefits:</u>			
STRS	31,751,020	30,080,330	27,165,030
PERS	6,352,033	5,554,136	6,047,994
Social Security and Medicare	3,920,398	4,096,470	4,278,238
Health & Welfare Benefits	24,711,718	27,244,440	25,841,583
Unemployment Insurance	66,978	69,799	72,339
Workers' Compensation	1,851,036	1,930,233	2,030,285
Retiree Health Benefits	3,336,020	3,300,076	3,975,700
Other Associated Benefits	612,949	779,016	584,830
SUB-TOTAL EMPLOYEE BENEFITS	72,602,151	73,054,500	69,995,998
<u>Books and Supplies:</u>			
Textbooks	364,130	865,527	-
Books Other Than Textbooks	119,749	97,436	3,270
Materials & Supplies	5,232,778	4,624,218	7,302,718
Non-Capitalized Equipment	1,034,621	520,188	647,040
SUB-TOTAL BOOKS & SUPPLIES	6,751,278	6,107,370	7,953,028
<u>Contract Services and Operations:</u>			
Subagreements For Services	2,150,477	2,512,062	2,074,179
Training Expenses-Conferences	385,620	283,087	186,028
Dues & Memberships	67,424	49,671	44,055
Liability, Fire, and Theft Insurance	1,090,898	1,323,840	1,793,525
Utilities and Operations	5,220,567	5,277,162	4,678,600
Contracted Repairs and Services	3,202,807	5,880,381	4,535,078
Direct Costs for Interfund Services	(341,827)	(175,360)	(191,290)
Contracted Services and Private Special Education Schools	6,886,028	7,106,486	7,796,530
Communications (phones, postage, etc.)	254,370	282,439	184,723
SUB-TOTAL CONTRACT SERVICES & OTHER	18,916,365	22,539,767	21,101,428
<u>Capital Outlay:</u>			
New Building Improvements	-	-	-
Capital Equipment (over \$5,000)	520,660	85,404	176,500
Equipment Replacement (over \$5,000)	379,004	7,417	107,000
SUB-TOTAL CAPITAL OUTLAY	899,664	92,821	283,500

**San Marcos Unified School District
General Fund
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals	Unaudited Actuals	Adopted Budget
	2018-19	2019-20	2020-21
<u>Other Outgo:</u>			
Tuition to Other Districts	118,142	154,763	155,000
Other Tuition Excess Cost-County	2,352,898	1,362,734	1,060,000
Debt Service-Interest	6,467	3,539	404
Debt Service-Principal	60,676	63,604	29,162
Interfund Direct Costs	(305,789)	(294,384)	(265,519)
Other Financing Sources & Uses	150,000	(450,000)	150,000
SUB-TOTAL OTHER OUTGO	2,382,394	840,255	1,129,047
EXPENDITURE TOTAL:	\$ 235,508,082	\$ 242,088,250	\$ 244,472,935
TOTAL REVENUES	237,461,833	237,520,173	230,409,075
TOTAL EXPENDITURES	235,508,082	242,088,250	244,472,935
NET INCREASE (DECREASE) IN FUND BALANCE	1,953,751	(4,568,077)	(14,063,861)
BEGINNING BALANCE JULY 1	30,812,649	32,766,400	28,198,323
ENDING BALANCE JUNE 30	\$ 32,766,400	\$ 28,198,323	\$ 14,134,462
Components of Ending Fund Balance:			
Reserved Amounts:			
Revolving cash	340,000	340,000	340,000
Stores Inventory	119,571	171,963	171,963
Prepaid Items	1,796,602	-	1,850,000
Restricted Categorical Ending Balance	6,608,556	4,514,712	3,583,506
Committed:			
Site Carry-Over	485,671	1,463,357	-
Health Benefit Savings	351,592	-	-
Mandate Cost Reimbursement	-	-	-
Categorical Ending Balance	76,632	39,250	-
Instructional Materials	768,346	700,000	700,000
Total Committed:	1,682,241	2,202,607	700,000
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	7,065,000	7,280,647	7,329,688
Unappropriated Fund Balance	15,154,430	13,688,394	159,305
	\$ 32,766,400	\$ 28,198,323	\$ 14,134,462

San Marcos Unified School District
 Adult Education Fund 11
 2019-20 Unaudited Actuals
 June 30, 2020

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUE			
<u>Revenues:</u>			
Federal Revenue	23,731	25,375	40,000
Interest	395	812	-
State Revenue	99,457	92,443	80,560
TOTAL, REVENUES	\$ 123,583	\$ 118,630	\$ 120,560
EXPENDITURES			
<u>Salaries and Benefits:</u>			
Certificated Salaries	62,984	60,610	55,566
Classified Salaries	23,825	20,031	19,578
Employees Benefits	18,994	19,592	19,192
TOTAL SALARIES AND BENEFITS	105,803	100,232	94,336
<u>Books and Supplies:</u>			
Books and Supplies	5,207	1,162	23,560
TOTAL, BOOKS AND SUPPLIES	5,207	1,162	23,560
<u>Services and Other Operating Expenses:</u>			
Contracted Services, Operating Expenses, and Tuitions	11,890	4,189	-
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	11,890	4,189	-
<u>Other Transfers Out:</u>			
Transfers of Indirect Cost:	3,719	3,064	2,664
TOTAL, EXPENDITURES	\$ 126,619	\$ 108,647	\$ 120,560
 TOTAL REVENUES	 123,583	 118,630	 120,560
TOTAL EXPENDITURES	126,619	108,647	120,560
NET INCREASE (DECREASE) IN FUND BALANCE	(3,036)	9,983	(0)
BEGINNING BALANCE JULY 1	14,853	11,817	21,799
ENDING BALANCE JUNE 30	\$ 11,817	\$ 21,799	\$ 21,799
 Components of Ending Fund Balance:			
<u>Committed:</u>			
Committed Adult Education Expenditures:	\$ 11,817	\$ 21,799	\$ 21,799

**SAN MARCOS UNIFIED SCHOOL DISTRICT
CHILD NUTRITION SERVICES FUND 13-00
UNAUDITED ACTUALS
JUNE 30, 2020**

	ACTUAL TRANSACTIONS <u>2018-19</u>	UNAUDITED ACTUALS <u>2019-20</u>	ADOPTED BUDGET <u>2020-21</u>
REVENUE			
FEDERAL REVENUES			
Child Nutrition Programs	4,984,393	5,400,525	5,095,474
Federal CACFP	345,528	210,176	346,600
Federal Grant Fresh Fruit Vegetable Program	39,550	70,325	39,651
TOTAL, FEDERAL REVENUES	<u>5,369,471</u>	<u>5,681,026</u>	<u>5,481,725</u>
STATE REVENUES			
Child Nutrition Programs	443,263	380,554	475,997
TOTAL, STATE REVENUES	<u>443,263</u>	<u>380,554</u>	<u>475,997</u>
LOCAL REVENUES			
Child Nutrition Sales	1,935,594	1,421,559	1,889,705
Interest	23,449	25,947	25,000
All Other Local Revenue	1,831	13,220	2,200
TOTAL, LOCAL REVENUES	<u>1,960,874</u>	<u>1,460,726</u>	<u>1,916,905</u>
TOTAL, REVENUES	7,773,609	7,522,306	7,874,627
EXPENDITURES			
CLASSIFIED SALARIES			
Salaries - CNS	2,250,941	2,216,157	2,464,267
Supervisors & Administrative Salaries	437,312	399,975	384,074
Clerical & Office Salaries	346,186	330,262	317,082
TOTAL, CLASSIFIED SALARIES	<u>3,034,438</u>	<u>2,946,393</u>	<u>3,165,423</u>
EMPLOYEE BENEFITS			
PERS	419,949	338,141	399,231
OASDI	185,244	178,501	196,256
Medicare	43,595	42,127	45,899
Health & Welfare Benefits	240,250	232,903	252,111
UI	1,489	1,438	1,583
WC	41,944	40,514	44,632
OPEB, Allocated	79,514	73,820	83,029
OPEB, Active Employees	0		
Insurance Buyout, Classified	1,500	1,500	1,500
TOTAL, EMPLOYEE BENEFITS	<u>1,013,485</u>	<u>908,943</u>	<u>1,024,241</u>
FOOD AND SUPPLIES			
Office and Computer Supplies	81,489	80,669	77,353
Non Capitalized Equipment	34,556	870	34,959
Food & Supplies	3,365,633	3,346,406	3,004,868
TOTAL, FOOD AND SUPPLIES	<u>3,481,678</u>	<u>3,427,945</u>	<u>3,117,180</u>
SERVICES, OTHER OPERATING EXPENSES			
Training, Certification and Mileage	12,494	6,369	16,102
Dues and Memberships	2,948	3,276	2,940
Utilities and Housekeeping Services	27,949	24,756	30,380

**SAN MARCOS UNIFIED SCHOOL DISTRICT
CHILD NUTRITION SERVICES FUND 13-00
UNAUDITED ACTUALS
JUNE 30, 2020**

	ACTUAL TRANSACTIONS <u>2018-19</u>	UNAUDITED ACTUALS <u>2019-20</u>	ADOPTED BUDGET <u>2020-21</u>
Contracted Repairs	89,699	102,549	92,696
Interfund Services (Veh Repairs, Gas, Ins, Copies)	181,126	167,829	188,940
Operating Expenses (Sales Tax, Advertising, Bank)	44,162	47,770	45,036
Mail and Phones	2,404	2,841	2,879
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	<u>360,782</u>	<u>355,391</u>	<u>378,973</u>
 CAPITAL OUTLAY			
Equipment	0	0	0
Equipment Replacement	22,410	0	31,570
TOTAL, CAPITAL OUTLAY	<u>22,410</u>	<u>0</u>	<u>31,570</u>
 OTHER OUTGO			
Direct Support/Indirect Cost-Interfund	302,071	291,320	262,855
TOTAL, OTHER OUTGO	<u>302,071</u>	<u>291,320</u>	<u>262,855</u>
 TOTAL, EXPENDITURES			
	8,214,863	7,929,992	7,980,243
 TOTAL REVENUES			
	7,773,609	7,522,306	7,874,627
 TOTAL EXPENDITURES			
	<u>8,214,863</u>	<u>7,929,992</u>	<u>7,980,243</u>
 NET INCREASE (DECREASE) IN FUND BALANCE			
	(441,255)	(407,686)	(105,616)
 BEGINNING BALANCE JULY 1			
	1,900,657	1,459,402	1,051,716
 ENDING BALANCE JUNE 30			
	1,459,402	1,051,716	946,101
 Components of Ending Fund Balance:			
<u>Reserved Amounts:</u>			
Revolving Cash	10,000	10,000	10,000
Stores	180,418	363,256	210,982
<u>Designated Amounts:</u>			
Reserve for Economic Uncertainties*	0	0	0
Equipment	0	0	0
Other Reserve Designation	0	0	0
Legally Restricted Balance	1,268,984	678,460	725,119
 ENDING BALANCE JUNE 30**			
	1,459,402	1,051,716	946,101

*Reserve for Economic Uncertainties:

USDA recommends that 3 months of expenses be kept as a reserve for economic uncertainties.

* ICR NOT being charged on \$12,500 grant

**San Marcos Unified School District
Foundation Special Revenue Fund 19
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUE			
<u>Local Revenues:</u>			
Interest	991	1,407	600
Donations	50	-	-
Leichtag/Jewish Community Foundation	-	-	-
TOTAL, LOCAL REVENUES	1,041	1,407	600
TOTAL, REVENUES	\$ 1,041	\$ 1,407	\$ 600
EXPENDITURES			
<u>Salaries and Benefits:</u>			
Classified Salaries	-	-	-
Employee Benefits	-	-	-
TOTAL SALARIES AND BENEFITS	-	-	-
<u>Books and Supplies:</u>			
Books and Supplies	-	-	-
TOTAL, BOOKS AND SUPPLIES	-	-	-
<u>Services and Other Operating Expenses:</u>			
Direct Cost for Interfund Services	2,605	730	-
Travel and Conferences	-	-	-
Contracted Services, Operating Expenses, and Tuitions	400	-	-
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	3,005	730	-
<u>Capital Outlay</u>			
Building Improvements	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
TOTAL, EXPENDITURES	\$ 3,005	\$ 730	\$ -
 TOTAL REVENUES	 1,041	 1,407	 600
TOTAL EXPENDITURES	3,005	730	-
NET INCREASE (DECREASE) IN FUND BALANCE	(1,964)	677	600
BEGINNING BALANCE JULY 1	55,202	53,238	53,915
ENDING BALANCE JUNE 30	\$ 53,238	\$ 53,915	\$ 54,515
Components of Ending Fund Balance:			
<u>Designated Amounts:</u>			
Board & Donor Approved Expenditures	\$ 53,238	\$ 53,915	\$ 54,515

**San Marcos Unified School District
Building Fund 21
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUE			
<u>Local Revenues:</u>			
All Other Local Revenue	556,269	449,354	-
TOTAL, LOCAL REVENUES	556,269	449,354	-
TOTAL, REVENUES	\$ 556,269	\$ 449,354	\$ -
EXPENDITURES			
<u>Material and Supplies:</u>			
Material and Supplies	450,432	28,587	-
Non-capitalized Equipment	218,601	108,514	-
TOTAL, MATERIAL AND SUPPLIES	669,033	137,101	-
<u>Services and Other Operating Expenses:</u>			
Prof/ Consult and Operating Expenses	11,521	379,030	-
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	11,521	379,030	-
<u>Capital Outlay:</u>			
Building Improvements	17,210,956	6,213,587	-
Equipment	-	5,786	25,462
TOTAL, CAPITAL OUTLAY	17,210,956	6,219,374	25,462
<u>Other Transfers Out:</u>			
Other Outgo	-	25,624	
TOTAL, EXPENDITURES	\$ 17,891,510	\$ 6,761,128	\$ 25,462
<u>Other Financing Sources (Uses):</u>			
Other Sources: Transfers Out	-	(15,136,074)	-
Transfers In		382,809	
TOTAL REVENUES	556,269	449,354	-
TOTAL EXPENDITURES	17,891,510	6,761,128	25,462
NET INCREASE (DECREASE) IN FUND BALANCE	(17,335,241)	(21,065,039)	(25,462)
BEGINNING BALANCE JULY 1	38,400,281	21,065,039	0
ENDING BALANCE JUNE 30	\$ 21,065,039	\$ 0	\$ (25,462)
Components of Ending Fund Balance:			
<u>Designated Amounts:</u>			
Facilities Projects:	\$ 21,065,039	\$ 0	\$ (25,462)

**San Marcos Unified School District
Capital Facility Fund 25-19
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUE			
<u>LOCAL REVENUES</u>			
All Other Local Revenue	1,079,065	1,235,841	50,000
TOTAL, LOCAL REVENUES	1,079,065	1,235,841	50,000
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TOTAL, REVENUES	\$ 1,079,065	\$ 1,235,841	\$ 50,000
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EXPENDITURES			
<u>Salaries and Benefits</u>			
Classified Salaries	668,456	589,548	612,336
Benefits	319,079	253,821	263,547
TOTAL, SALARIES AND BENEFITS	987,535	843,369	875,884
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<u>MATERIALS AND SUPPLIES</u>			
Supplies	138,071	57,257	52,500
Non-capitalized Equipment	23,257	57,144	44,000
TOTAL, MATERIAL AND SUPPLIES	161,328	114,401	96,500
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<u>SERVICES, OTHER OPERATING EXPENSES</u>			
Travel and Conferences	13,771	18,281	11,000
Direct Cost for Interfund Services	2,592	1,945	2,300
Rentals, Leases and Repairs	277,017	130,742	145,500
Prof/ Consult and Operating Expenses	155,064	63,395	138,075
Communications	3,152	2,481	3,000
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	451,596	216,843	299,875
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<u>CAPITAL OUTLAY</u>			
Buildings & Building Improvements	1,020,152	141,560	-
Capitalized Equipment	5,353	6,812	7,000
TOTAL, CAPITAL OUTLAY	1,025,505	148,371	7,000
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TOTAL, EXPENDITURES	\$ 2,625,964	\$ 1,322,983	\$ 1,279,259
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TOTAL REVENUES	1,079,065	1,235,841	50,000
TOTAL EXPENDITURES	2,625,964	1,322,983	1,279,259
NET INCREASE (DECREASE) IN FUND BALANCE	(1,546,898)	(87,143)	(1,229,259)
BEGINNING BALANCE JULY 1	8,521,583	6,974,685	6,887,542
ENDING BALANCE JUNE 30	\$ 6,974,685	\$ 6,887,542	\$ 5,658,283
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Components of Ending Fund Balance:			
<u>Designated Amounts:</u>			
Facilities Projects:	\$ 6,974,685	\$ 6,887,542	\$ 5,658,283

San Marcos Unified School District
Capital Facility Redevelopment Fund 25-38
2019-20 Unaudited Actuals
June 30, 2020

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUES			
<u>LOCAL REVENUES</u>			
Interest	1,016,156	1,177,598	450,000
All Other Local Revenue	11,063,914	11,665,240	9,170,000
TOTAL, LOCAL REVENUES	12,080,070	12,842,837	9,620,000
<u>OTHER FINANCING SOURCES</u>			
Transfers In	770,599	18,486,393	2,270,000
Other Sources	-	-	-
TOTAL, OTHER FINANCING SOURCES	770,599	18,486,393	2,270,000
TOTAL, REVENUES	\$ 12,850,669	\$ 31,329,231	\$ 11,890,000
EXPENDITURES			
<u>Salaries and Benefits</u>			
Classified Salaries	5	-	-
Benefits	1	-	-
TOTAL, SALARIES AND BENEFITS	7	-	-
<u>MATERIALS AND SUPPLIES</u>			
Materials and Supplies	331,003	94,113	63,000
Non-Capitalized Equipment	200,629	135,046	-
TOTAL, MATERIAL AND SUPPLIES	531,631	229,159	63,000
<u>SERVICES, OTHER OPERATING EXPENSES</u>			
Bond Insurance	-	-	-
Prof/ Consult and Operating Expenses	112,989	133,236	118,240
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	112,989	133,236	118,240
<u>CAPITAL OUTLAY</u>			
Land	903,886	39,500	755,223
Buildings & Building Improvements	18,378,043	2,948,824	1,820,555
Equipment	43,725	44,144	-
TOTAL, CAPITAL OUTLAY	19,325,654	3,032,468	2,575,778
<u>OTHER OUTGO</u>			
Debt Service-Principal & Interest	8,949,954	8,983,008	12,441,070
Other Uses (Transfer Out)	-	15,691,461	-
TOTAL, OTHER OUTGO	8,949,954	24,674,469	12,441,070
TOTAL, EXPENDITURES	\$ 28,920,235	\$ 28,069,331	\$ 15,198,088
TOTAL REVENUES	12,850,669	31,329,231	11,890,000
TOTAL EXPENDITURES	28,920,235	28,069,331	15,198,088
NET INCREASE (DECREASE) IN FUND BALANCE	(16,069,566)	3,259,899	(3,308,088)
BEGINNING BALANCE JULY 1	68,144,066	52,074,500	55,334,400
ENDING BALANCE JUNE 30	\$ 52,074,500	\$ 55,334,400	\$ 52,026,312

Components of Ending Fund Balance:
Designated Amounts:

Facilities Projects: \$ **52,074,500** \$ **55,334,400** \$ **52,026,312**

**San Marcos Unified School District
State School Facilities Fund 35
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUE			
<u>Revenues:</u>			
State Revenues	-	-	-
Interest	66,437	92,145	10,000
TOTAL, REVENUES	<u>66,437</u>	<u>92,145</u>	<u>10,000</u>
<u>OTHER FINANCING SOURCES</u>			
Transfers In	-	15,691,461	-
TOTAL, OTHER FINANCING SOURCES	<u>-</u>	<u>15,691,461</u>	<u>-</u>
TOTAL, REVENUES	<u>\$ 66,437</u>	<u>\$ 15,783,607</u>	<u>\$ 10,000</u>
EXPENDITURES			
<u>Other Financing Sources/Uses:</u>			
Transfers Out	-	-	1,975,250
TOTAL, CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>1,975,250</u>
<u>OTHER OUTGO</u>			
Other Uses (Transfer Out)	-	172,985	-
TOTAL, OTHER OUTGO	<u>-</u>	<u>172,985</u>	<u>-</u>
TOTAL, EXPENDITURES	<u>\$ -</u>	<u>\$ 172,985</u>	<u>\$ 1,975,250</u>
TOTAL REVENUES	66,437	15,783,607	10,000
TOTAL EXPENDITURES	-	172,985	1,975,250
NET INCREASE (DECREASE) IN FUND BALANCE	66,437	15,610,622	(1,965,250)
BEGINNING BALANCE JULY 1	3,678,461	3,744,898	19,355,520
ENDING BALANCE JUNE 30	<u>\$ 3,744,898</u>	<u>\$ 19,355,520</u>	<u>\$ 17,390,270</u>
Components of Ending Fund Balance:			
	Restricted: \$	3,744,898	\$ 19,355,520
		\$ 17,390,270	

**San Marcos Unified School District
Special Reserve/Capital Projects Fund 40
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUE			
LOCAL REVENUES			
Interest	23,570	32,589	15,000
TOTAL, LOCAL REVENUES	23,570	32,589	15,000
TOTAL, REVENUES	\$ 23,570	\$ 32,589	\$ 15,000
EXPENDITURES			
Supplies	6,746	-	-
Contracted Services	-	-	-
Building improvement	-	-	-
TOTAL, EXPENDITURES	\$ 6,746	\$ -	\$ -
TOTAL REVENUES	23,570	32,589	15,000
TOTAL EXPENDITURES	6,746	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	16,824	32,589	15,000
BEGINNING BALANCE JULY 1	1,305,462	1,322,285	1,354,874
ENDING BALANCE JUNE 30	\$ 1,322,285	\$ 1,354,874	\$ 1,369,874

Components of Ending Fund Balance:

Capital Outlay: \$ 1,322,285 \$ 1,354,874 \$ 1,369,874

**San Marcos Unified School District
Community Facilities District Fund 49
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUE			
<u>LOCAL REVENUES</u>			
Interest	182,183	262,548	-
Gain or Loss on Investment	-	-	-
All Other Local Revenue	6,617,156	6,655,779	6,798,471
TOTAL, LOCAL REVENUES	6,799,339	6,918,328	6,798,471
TOTAL, REVENUES	\$ 6,799,339	\$ 6,918,328	\$ 6,798,471
All Other Financing Sources and Uses	159,937	49,141	-
Proceeds from Bond Refinancing	7,040,000	3,415,000	-
Interfund Transfer In	48,445	21,912	
EXPENDITURES			
<u>SERVICES, OTHER OPERATING EXPENSES</u>			
Prof/ Consult and Operating Expenses	745,172	544,466	283,810
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	745,172	544,466	283,810
<u>OTHER OUTGO</u>			
Debt Service-Principal & Interest	3,159,781	3,716,166	3,588,090
Interfund Transfers Out	819,045	3,199,246	2,270,000
TOTAL, OTHER OUTGO	3,978,826	6,915,412	5,858,090
TOTAL, EXPENDITURES	\$ 4,723,998	\$ 7,459,879	\$ 6,141,900
TOTAL REVENUES	14,047,721	10,355,240	6,798,471
TOTAL EXPENDITURES	4,723,998	7,509,020	6,141,900
NET INCREASE (DECREASE) IN FUND BALANCE	9,323,723	2,846,220	656,571
BEGINNING BALANCE JULY 1	7,408,194	16,731,917	19,578,138
ENDING BALANCE JUNE 30	\$ 16,731,917	\$ 19,578,138	\$ 20,234,709

Components of Ending Fund Balance:
Designated Amounts:

Facilities Projects: \$ 7,408,193 \$ 19,578,138 \$ 20,234,709

**San Marcos Unified School District
Foundation Permanent Fund 57
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUE			
<u>LOCAL REVENUES</u>			
Interest	684	949	400
TOTAL, LOCAL REVENUES	684	949	400
TOTAL, REVENUES	\$ 684	\$ 949	\$ 400
 EXPENDITURES			
<u>BOOKS AND SUPPLIES</u>			
Materials and Supplies	-	-	-
TOTAL, BOOKS AND SUPPLIES	-	-	-
TOTAL, EXPENDITURES	\$ -	\$ -	\$ -
TOTAL REVENUES	684	949	400
TOTAL EXPENDITURES	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	684	949	400
BEGINNING BALANCE JULY 1	37,862	38,546	39,495
ENDING BALANCE JUNE 30	\$ 38,546	\$ 39,495	\$ 39,895

Components of Ending Fund Balance:
Designated Amounts:

Board and Donor Approved Expenditures: \$	38,546	\$	39,495	\$	39,895
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**San Marcos Unified School District
Other Enterprise Fund 63
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUE			
<u>Local Revenues:</u>			
Other Local Revenues	3,569,216	2,246,567	1,562,500
TOTAL, LOCAL REVENUES	<u>3,569,216</u>	<u>2,246,567</u>	<u>1,562,500</u>
Interfund Transfer	-	-	-
TOTAL, REVENUES	\$ 3,569,216	\$ 2,246,567	\$ 1,562,500
EXPENDITURES			
<u>Salaries and Benefits:</u>			
Salaries	1,986,047	1,752,384	1,730,495
Employee Benefits	600,743	500,112	526,984
TOTAL SALARIES AND BENEFITS	<u>2,586,790</u>	<u>2,252,496</u>	<u>2,257,479</u>
<u>Books and Supplies:</u>			
Books and Supplies	132,579	112,776	205,000
TOTAL, BOOKS AND SUPPLIES	<u>132,579</u>	<u>112,776</u>	<u>205,000</u>
<u>Services and Other Operating Expenses:</u>			
Contracted Services, Operating Expenses	235,345	69,810	72,900
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	<u>235,345</u>	<u>69,810</u>	<u>72,900</u>
<u>Other Financing Sources and Uses:</u>			
Other Transfers Out	-	600,000	-
TOTAL, EXPENDITURES	\$ 2,954,714	\$ 3,035,082	\$ 2,535,379
TOTAL REVENUES	3,569,216	2,246,567	1,562,500
TOTAL EXPENDITURES	2,954,714	3,035,082	2,535,379
NET INCREASE (DECREASE) IN FUND BALANCE	614,502	(788,515)	(972,879)
BEGINNING BALANCE JULY 1	616,836	1,231,338	442,823
ENDING BALANCE JUNE 30	\$ 1,231,338	\$ 442,823	\$ (530,056)

**San Marcos Unified School District
Deductible Insurance Loss Fund 67-30
2019-20 Unaudited Actuals
June 30, 2020**

	Actuals 2018-19	Unaudited Actuals 2019-20	Adopted Budget 2020-21
REVENUE			
<u>LOCAL REVENUES</u>			
Interest	2,133	1,863	500
All Other Local Revenue	52,214	5,181	45,000
Transfer in	150,000	150,000	150,000
TOTAL, LOCAL REVENUES	204,347	157,044	195,500
TOTAL, REVENUES	\$ 204,347	\$ 157,044	\$ 195,500
<u>EXPENDITURES</u>			
<u>Salaries and Benefits:</u>			
Salaries	99,069	71,737	93,448
Employee Benefits	41,212	25,808	35,858
TOTAL SALARIES AND BENEFITS	140,281	97,544	129,306
Materials and Supplies	13,631	1,073	2,000
Non-capitalized equipment	1,396	-	-
Contracted Services & Deductible	70,690	47,850	50,100
Transfer of Direct Costs	-	-	-
Depreciation	2,824	2,824	-
TOTAL, EXPENDITURES	\$ 228,823	\$ 149,291	\$ 181,406
TOTAL REVENUES	204,347	157,044	195,500
TOTAL EXPENDITURES	228,823	149,291	181,406
NET INCREASE (DECREASE) IN FUND BALANCE	(24,476)	7,753	14,094
BEGINNING BALANCE JULY 1	128,191	103,715	111,468
ENDING BALANCE JUNE 30	\$ 103,715	\$ 111,468	\$ 125,562

Components of Ending Fund Balance:
Designated Amounts:

Other Designation: \$ 128,190 \$ 111,468 \$ 125,562

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	188,860,462.04	1,180,777.00	190,041,239.04	187,504,328.00	1,127,893.00	188,632,221.00	-0.7%
2) Federal Revenue		8100-8299	565,417.00	8,551,006.99	9,116,423.99	15,000.00	10,611,105.58	10,626,105.58	16.6%
3) Other State Revenue		8300-8599	6,015,214.99	16,092,301.84	22,107,516.83	4,114,150.00	12,991,036.00	17,105,186.00	-22.6%
4) Other Local Revenue		8600-8799	4,192,092.47	12,062,900.59	16,254,993.06	1,373,043.50	12,672,519.00	14,045,562.50	-13.6%
5) TOTAL, REVENUES			199,633,186.50	37,886,986.42	237,520,172.92	193,006,521.50	37,402,553.58	230,409,075.08	-3.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	84,021,045.76	20,667,412.30	104,688,458.06	86,984,100.84	21,717,253.70	108,701,354.54	3.8%
2) Classified Salaries		2000-2999	21,895,696.64	12,869,382.30	34,765,078.94	22,299,653.90	13,008,925.42	35,308,579.32	1.6%
3) Employee Benefits		3000-3999	46,530,947.85	26,523,551.98	73,054,499.83	45,347,578.25	24,648,419.92	69,995,998.17	-4.2%
4) Books and Supplies		4000-4999	2,610,836.82	3,496,532.94	6,107,369.76	3,832,556.14	4,120,472.08	7,953,028.22	30.2%
5) Services and Other Operating Expenditures		5000-5999	10,271,675.49	12,268,091.58	22,539,767.07	7,756,267.71	13,345,159.80	21,101,427.51	-6.4%
6) Capital Outlay		6000-6999	43,779.33	49,041.78	92,821.11	5,000.00	278,500.00	283,500.00	205.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	209,305.40	1,375,333.34	1,584,638.74	29,566.00	1,215,000.00	1,244,566.00	-21.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(465,725.88)	171,342.16	(294,383.72)	(460,940.96)	195,422.00	(265,518.96)	-9.8%
9) TOTAL, EXPENDITURES			165,117,561.41	77,420,688.38	242,538,249.79	165,793,781.88	78,529,152.92	244,322,934.80	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,515,625.09	(39,533,701.96)	(5,018,076.87)	27,212,739.62	(41,126,599.34)	(13,913,859.72)	177.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	600,000.00	0.00	600,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	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	(37,439,858.13)	37,439,858.13	0.00	(39,432,545.87)	39,432,545.87	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,989,858.13)	37,439,858.13	450,000.00	(39,582,545.87)	39,432,545.87	(150,000.00)	-133.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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)			(2,474,233.04)	(2,093,843.83)	(4,568,076.87)	(12,369,806.25)	(1,694,053.47)	(14,063,859.72)	207.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,157,845.40	6,608,555.45	32,766,400.85	23,683,612.36	4,514,711.62	28,198,323.98	-13.9%
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)			26,157,845.40	6,608,555.45	32,766,400.85	23,683,612.36	4,514,711.62	28,198,323.98	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,157,845.40	6,608,555.45	32,766,400.85	23,683,612.36	4,514,711.62	28,198,323.98	-13.9%
2) Ending Balance, June 30 (E + F1e)			23,683,612.36	4,514,711.62	28,198,323.98	11,313,806.11	2,820,658.15	14,134,464.26	-49.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	340,000.00	0.00	340,000.00	340,000.00	0.00	340,000.00	0.0%
Stores		9712	171,962.91	0.00	171,962.91	171,963.00	0.00	171,963.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	1,850,000.00	0.00	1,850,000.00	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,277,559.79	5,277,559.79	0.00	3,583,506.36	3,583,506.36	-32.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,202,607.00	0.00	2,202,607.00	700,000.00	0.00	700,000.00	-68.2%
Site Carry-Over	0000	9760	1,463,357.00		1,463,357.00				
Categorical Ending Balance	0000	9760	39,250.00		39,250.00				
Instructional Materials	1100	9760	700,000.00		700,000.00				
Instructional Materials	1100	9760				700,000.00		700,000.00	
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,280,647.00	0.00	7,280,647.00	7,329,688.00	0.00	7,329,688.00	0.7%
Unassigned/Unappropriated Amount		9790	13,688,395.45	(762,848.17)	12,925,547.28	922,155.11	(762,848.21)	159,306.90	-98.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	19,506,922.65	(580,480.63)	18,926,442.02				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	200.00	0.00	200.00				
c) in Revolving Cash Account		9130	340,000.00	0.00	340,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,249,059.37	8,347,921.72	9,596,981.09				
4) Due from Grantor Government		9290	13,330,171.00	0.00	13,330,171.00				
5) Due from Other Funds		9310	370,357.39	0.00	370,357.39				
6) Stores		9320	171,962.91	0.00	171,962.91				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			34,968,673.32	7,767,441.09	42,736,114.41				
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	2,853,961.43	2,442,109.59	5,296,071.02				
2) Due to Grantor Governments		9590	8,413,852.00	0.00	8,413,852.00				
3) Due to Other Funds		9610	17,247.49	229,777.58	247,025.07				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	580,842.24	580,842.24				
6) TOTAL, LIABILITIES			11,285,060.92	3,252,729.41	14,537,790.33				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			23,683,612.40	4,514,711.68	28,198,324.08				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	106,706,340.00	0.00	106,706,340.00	98,026,573.00	0.00	98,026,573.00	-8.1%
Education Protection Account State Aid - Current Year		8012	17,040,902.00	0.00	17,040,902.00	25,220,652.00	0.00	25,220,652.00	48.0%
State Aid - Prior Years		8019	662,448.99	0.00	662,448.99	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	281,901.72	0.00	281,901.72	281,902.00	0.00	281,902.00	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	43,497,912.39	0.00	43,497,912.39	43,412,130.00	0.00	43,412,130.00	-0.2%
Unsecured Roll Taxes		8042	1,357,628.96	0.00	1,357,628.96	1,343,780.00	0.00	1,343,780.00	-1.0%
Prior Years' Taxes		8043	(4,349.99)	0.00	(4,349.99)	4,680.00	0.00	4,680.00	-207.6%
Supplemental Taxes		8044	2,196,280.21	0.00	2,196,280.21	2,134,260.00	0.00	2,134,260.00	-2.8%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(230,359.00)	0.00	(230,359.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	17,382,352.76	0.00	17,382,352.76	17,570,183.00	0.00	17,570,183.00	1.1%
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			189,121,417.04	0.00	189,121,417.04	187,763,801.00	0.00	187,763,801.00	-0.7%
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	(260,955.00)	0.00	(260,955.00)	(259,473.00)	0.00	(259,473.00)	-0.6%
Property Taxes Transfers		8097	0.00	1,180,777.00	1,180,777.00	0.00	1,127,893.00	1,127,893.00	-4.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			188,860,462.04	1,180,777.00	190,041,239.04	187,504,328.00	1,127,893.00	188,632,221.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,756,218.00	3,756,218.00	0.00	3,756,218.00	3,756,218.00	0.0%
Special Education Discretionary Grants		8182	0.00	348,773.00	348,773.00	0.00	348,798.00	348,798.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	330,050.30	330,050.30	0.00	490,000.00	490,000.00	48.5%
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		2,366,222.48	2,366,222.48		2,400,000.00	2,400,000.00	1.4%
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		222,745.78	222,745.78		420,000.00	420,000.00	88.6%
Title III, Part A, Immigrant Student Program	4201	8290		16,283.33	16,283.33		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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		247,181.50	247,181.50		311,961.00	311,961.00	26.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		650,625.67	650,625.67		355,879.00	355,879.00	-45.3%
Career and Technical Education	3500-3599	8290		110,274.00	110,274.00		110,000.00	110,000.00	-0.2%
All Other Federal Revenue	All Other	8290	565,417.00	502,632.93	1,068,049.93	15,000.00	2,418,249.58	2,433,249.58	127.8%
TOTAL, FEDERAL REVENUE			565,417.00	8,551,006.99	9,116,423.99	15,000.00	10,611,105.58	10,626,105.58	16.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	825,964.00	0.00	825,964.00	800,000.00	0.00	800,000.00	-3.1%
Lottery - Unrestricted and Instructional Materials		8560	3,222,715.99	1,163,973.88	4,386,689.87	3,180,000.00	1,116,000.00	4,296,000.00	-2.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		177,472.51	177,472.51		507,798.00	507,798.00	186.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,966,535.00	14,750,855.45	16,717,390.45	134,150.00	11,367,238.00	11,501,388.00	-31.2%
TOTAL, OTHER STATE REVENUE			6,015,214.99	16,092,301.84	22,107,516.83	4,114,150.00	12,991,036.00	17,105,186.00	-22.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	34,069.70	0.00	34,069.70	0.00	0.00	0.00	-100.0%
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	113,144.56	0.00	113,144.56	20,000.00	0.00	20,000.00	-82.3%
Interest		8660	861,348.64	0.00	861,348.64	301,000.00	0.00	301,000.00	-65.1%
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	910,342.16	910,342.16	10,668.00	912,991.00	923,659.00	1.5%
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	3,054,084.57	439,756.33	3,493,840.90	988,000.00	343,338.00	1,331,338.00	-61.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	129,445.00	0.00	129,445.00	53,375.50	0.00	53,375.50	-58.8%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		10,712,802.10	10,712,802.10		11,416,190.00	11,416,190.00	6.6%
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			4,192,092.47	12,062,900.59	16,254,993.06	1,373,043.50	12,672,519.00	14,045,562.50	-13.6%
TOTAL, REVENUES			199,633,186.50	37,886,986.42	237,520,172.92	193,006,521.50	37,402,553.58	230,409,075.08	-3.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	69,278,218.42	19,004,578.98	88,282,797.40	71,378,435.01	19,894,652.80	91,273,087.81	3.4%
Certificated Pupil Support Salaries		1200	6,566,053.32	166,113.01	6,732,166.33	7,122,385.83	205,153.50	7,327,539.33	8.8%
Certificated Supervisors' and Administrators' Salaries		1300	8,017,448.19	1,091,174.67	9,108,622.86	8,335,056.50	1,226,263.00	9,561,319.50	5.0%
Other Certificated Salaries		1900	159,325.83	405,545.64	564,871.47	148,223.50	391,184.40	539,407.90	-4.5%
TOTAL, CERTIFICATED SALARIES			84,021,045.76	20,667,412.30	104,688,458.06	86,984,100.84	21,717,253.70	108,701,354.54	3.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,353,373.07	9,701,607.56	12,054,980.63	1,833,707.72	9,970,777.65	11,804,485.37	-2.1%
Classified Support Salaries		2200	10,100,057.03	1,376,789.88	11,476,846.91	10,614,156.76	1,254,540.07	11,868,696.83	3.4%
Classified Supervisors' and Administrators' Salaries		2300	1,144,592.00	458,242.04	1,602,834.04	1,111,255.00	477,039.97	1,588,294.97	-0.9%
Clerical, Technical and Office Salaries		2400	7,533,326.21	796,655.16	8,329,981.37	8,051,063.90	803,865.74	8,854,929.64	6.3%
Other Classified Salaries		2900	764,348.33	536,087.66	1,300,435.99	689,470.52	502,701.99	1,192,172.51	-8.3%
TOTAL, CLASSIFIED SALARIES			21,895,696.64	12,869,382.30	34,765,078.94	22,299,653.90	13,008,925.42	35,308,579.32	1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,252,987.37	15,827,342.72	30,080,330.09	13,920,606.53	13,244,423.06	27,165,029.59	-9.7%
PERS		3201-3202	3,558,732.59	1,995,403.41	5,554,136.00	3,748,730.16	2,299,264.01	6,047,994.17	8.9%
OASDI/Medicare/Alternative		3301-3302	2,870,032.02	1,226,437.71	4,096,469.73	2,967,255.60	1,310,982.32	4,278,237.92	4.4%
Health and Welfare Benefits		3401-3402	20,267,408.13	6,977,031.55	27,244,439.68	18,572,913.69	7,268,669.01	25,841,582.70	-5.1%
Unemployment Insurance		3501-3502	53,135.38	16,663.59	69,798.97	54,672.27	17,666.68	72,338.95	3.6%
Workers' Compensation		3601-3602	1,468,760.43	461,473.00	1,930,233.43	1,540,869.67	489,414.84	2,030,284.51	5.2%
OPEB, Allocated		3701-3702	3,300,075.69	0.00	3,300,075.69	3,975,700.00	0.00	3,975,700.00	20.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	759,816.24	19,200.00	779,016.24	566,830.33	18,000.00	584,830.33	-24.9%
TOTAL, EMPLOYEE BENEFITS			46,530,947.85	26,523,551.98	73,054,499.83	45,347,578.25	24,648,419.92	69,995,998.17	-4.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	16,455.39	849,071.71	865,527.10	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	21,965.39	29,280.42	51,245.81	1,270.00	2,000.00	3,270.00	-93.6%
Materials and Supplies		4300	2,301,994.06	2,322,223.81	4,624,217.87	3,392,938.94	3,909,779.08	7,302,718.02	57.9%
Noncapitalized Equipment		4400	270,421.98	249,766.39	520,188.37	438,347.20	208,693.00	647,040.20	24.4%
Food		4700	0.00	46,190.61	46,190.61	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,610,836.82	3,496,532.94	6,107,369.76	3,832,556.14	4,120,472.08	7,953,028.22	30.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,512,062.21	2,512,062.21	0.00	2,074,179.00	2,074,179.00	-17.4%
Travel and Conferences		5200	144,423.18	138,663.39	283,086.57	131,817.00	54,211.00	186,028.00	-34.3%
Dues and Memberships		5300	48,781.98	889.00	49,670.98	44,055.00	0.00	44,055.00	-11.3%
Insurance		5400 - 5450	1,323,840.00	0.00	1,323,840.00	1,793,524.50	0.00	1,793,524.50	35.5%
Operations and Housekeeping Services		5500	5,277,161.97	0.00	5,277,161.97	4,678,600.00	0.00	4,678,600.00	-11.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	636,844.83	5,243,536.34	5,880,381.17	478,167.00	4,056,911.00	4,535,078.00	-22.9%
Transfers of Direct Costs		5710	(556,929.63)	556,929.63	0.00	(2,535,555.20)	2,535,555.20	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(175,360.42)	0.00	(175,360.42)	(191,290.00)	0.00	(191,290.00)	9.1%
Professional/Consulting Services and Operating Expenditures		5800	3,303,237.13	3,803,248.60	7,106,485.73	3,184,726.41	4,611,803.60	7,796,530.01	9.7%
Communications		5900	269,676.45	12,762.41	282,438.86	172,223.00	12,500.00	184,723.00	-34.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,271,675.49	12,268,091.58	22,539,767.07	7,756,267.71	13,345,159.80	21,101,427.51	-6.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	43,779.33	41,624.96	85,404.29	5,000.00	171,500.00	176,500.00	106.7%
Equipment Replacement		6500	0.00	7,416.82	7,416.82	0.00	107,000.00	107,000.00	1342.7%
TOTAL, CAPITAL OUTLAY			43,779.33	49,041.78	92,821.11	5,000.00	278,500.00	283,500.00	205.4%
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	154,762.82	154,762.82	0.00	155,000.00	155,000.00	0.2%
Payments to County Offices		7142	142,163.00	1,220,570.52	1,362,733.52	0.00	1,060,000.00	1,060,000.00	-22.2%
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	3,538.61	0.00	3,538.61	404.00	0.00	404.00	-88.6%
Other Debt Service - Principal		7439	63,603.79	0.00	63,603.79	29,162.00	0.00	29,162.00	-54.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			209,305.40	1,375,333.34	1,584,638.74	29,566.00	1,215,000.00	1,244,566.00	-21.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(171,342.16)	171,342.16	0.00	(195,422.00)	195,422.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(294,383.72)	0.00	(294,383.72)	(265,518.96)	0.00	(265,518.96)	-9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(465,725.88)	171,342.16	(294,383.72)	(460,940.96)	195,422.00	(265,518.96)	-9.8%
TOTAL, EXPENDITURES			165,117,561.41	77,420,688.38	242,538,249.79	165,793,781.88	78,529,152.92	244,322,934.80	0.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	600,000.00	0.00	600,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	0.00	600,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	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	(37,439,858.13)	37,439,858.13	0.00	(39,432,545.87)	39,432,545.87	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			(37,439,858.13)	37,439,858.13	0.00	(39,432,545.87)	39,432,545.87	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(36,989,858.13)	37,439,858.13	450,000.00	(39,582,545.87)	39,432,545.87	(150,000.00)	-133.3%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	188,860,462.04	1,180,777.00	190,041,239.04	187,504,328.00	1,127,893.00	188,632,221.00	-0.7%
2) Federal Revenue		8100-8299	565,417.00	8,551,006.99	9,116,423.99	15,000.00	10,611,105.58	10,626,105.58	16.6%
3) Other State Revenue		8300-8599	6,015,214.99	16,092,301.84	22,107,516.83	4,114,150.00	12,991,036.00	17,105,186.00	-22.6%
4) Other Local Revenue		8600-8799	4,192,092.47	12,062,900.59	16,254,993.06	1,373,043.50	12,672,519.00	14,045,562.50	-13.6%
5) TOTAL REVENUES			199,633,186.50	37,886,986.42	237,520,172.92	193,006,521.50	37,402,553.58	230,409,075.08	-3.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		105,210,578.30	58,342,844.20	163,553,422.50	105,088,990.54	62,605,930.20	167,694,920.74	2.5%
2) Instruction - Related Services	2000-2999		17,260,925.02	4,465,689.29	21,726,614.31	17,150,493.96	3,429,649.31	20,580,143.27	-5.3%
3) Pupil Services	3000-3999		16,367,630.74	3,063,832.25	19,431,462.99	17,616,341.53	2,152,140.81	19,768,482.34	1.7%
4) Ancillary Services	4000-4999		2,064,936.89	76,074.00	2,141,010.89	1,733,394.87	0.00	1,733,394.87	-19.0%
5) Community Services	5000-5999		519,467.49	1,256,046.79	1,775,514.28	451,044.35	1,356,598.00	1,807,642.35	1.8%
6) Enterprise	6000-6999		16,812.30	74,293.23	91,105.53	21,100.00	0.00	21,100.00	-76.8%
7) General Administration	7000-7999		9,303,251.36	316,590.84	9,619,842.20	9,853,901.29	195,422.00	10,049,323.29	4.5%
8) Plant Services	8000-8999		14,164,653.91	8,449,984.44	22,614,638.35	13,848,949.34	7,574,412.60	21,423,361.94	-5.3%
9) Other Outgo	9000-9999	Except 7600-7699	209,305.40	1,375,333.34	1,584,638.74	29,566.00	1,215,000.00	1,244,566.00	-21.5%
10) TOTAL EXPENDITURES			165,117,561.41	77,420,688.38	242,538,249.79	165,793,781.88	78,529,152.92	244,322,934.80	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			34,515,625.09	(39,533,701.96)	(5,018,076.87)	27,212,739.62	(41,126,599.34)	(13,913,859.72)	177.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	600,000.00	0.00	600,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	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	(37,439,858.13)	37,439,858.13	0.00	(39,432,545.87)	39,432,545.87	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(36,989,858.13)	37,439,858.13	450,000.00	(39,582,545.87)	39,432,545.87	(150,000.00)	-133.3%

Description	Function Codes	Object Codes	2019-20 Unaudited 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)			(2,474,233.04)	(2,093,843.83)	(4,568,076.87)	(12,369,806.25)	(1,694,053.47)	(14,063,859.72)	207.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	26,157,845.40	6,608,555.45	32,766,400.85	23,683,612.36	4,514,711.62	28,198,323.98	-13.9%
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)			26,157,845.40	6,608,555.45	32,766,400.85	23,683,612.36	4,514,711.62	28,198,323.98	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,157,845.40	6,608,555.45	32,766,400.85	23,683,612.36	4,514,711.62	28,198,323.98	-13.9%
2) Ending Balance, June 30 (E + F1e)			23,683,612.36	4,514,711.62	28,198,323.98	11,313,806.11	2,820,658.15	14,134,464.26	-49.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	340,000.00	0.00	340,000.00	340,000.00	0.00	340,000.00	0.0%
Stores		9712	171,962.91	0.00	171,962.91	171,963.00	0.00	171,963.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	1,850,000.00	0.00	1,850,000.00	New
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	5,277,559.79	5,277,559.79	0.00	3,583,506.36	3,583,506.36	-32.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Site Carry-Over	0000	9760	1,463,357.00		1,463,357.00				
Categorical Ending Balance	0000	9760	39,250.00		39,250.00				
Instructional Materials	1100	9760	700,000.00		700,000.00				
Instructional Materials	1100	9760				700,000.00		700,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,280,647.00	0.00	7,280,647.00	7,329,688.00	0.00	7,329,688.00	0.7%
Unassigned/Unappropriated Amount		9790	13,688,395.45	(762,848.17)	12,925,547.28	922,155.11	(762,848.21)	159,306.90	-98.8%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
3182	ESSA: School Improvement Funding for LEAs	0.00	0.01
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.00	0.43
5640	Medi-Cal Billing Option	144,073.21	105,352.80
6300	Lottery: Instructional Materials	846,140.02	139,037.02
6512	Special Ed: Mental Health Services	271,444.64	271,444.64
6520	Special Ed: Project Workability I LEA	0.00	0.01
7311	Classified School Employee Professional Development Block Grant	111,842.00	111,842.00
7388	SB 117 COVID-19 LEA Response Funds	350,583.00	350,583.00
7415	Classified School Employee Summer Assistance Program	244,095.83	244,095.83
7510	Low-Performing Students Block Grant	426,340.45	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	2,883,040.64	2,361,150.62
Total, Restricted Balance		<u>5,277,559.79</u>	<u>3,583,506.36</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,375.12	40,000.00	57.6%
3) Other State Revenue		8300-8599	92,443.00	80,560.00	-12.9%
4) Other Local Revenue		8600-8799	812.12	0.00	-100.0%
5) TOTAL, REVENUES			118,630.24	120,560.00	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	60,609.70	55,566.28	-8.3%
2) Classified Salaries		2000-2999	20,030.84	19,578.05	-2.3%
3) Employee Benefits		3000-3999	19,591.89	19,191.65	-2.0%
4) Books and Supplies		4000-4999	1,161.97	23,560.02	1927.6%
5) Services and Other Operating Expenditures		5000-5999	4,189.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,063.96	2,664.00	-13.1%
9) TOTAL, EXPENDITURES			108,647.36	120,560.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,982.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,982.88	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,816.59	21,799.47	84.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,816.59	21,799.47	84.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,816.59	21,799.47	84.5%
2) Ending Balance, June 30 (E + F1e)			21,799.47	21,799.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			21,756.78	21,756.78	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	42.69	42.69	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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,983.68		
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	35,993.15		
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			50,976.83		
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	6,388.53		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,063.96		
4) Current Loans		9640			
5) Unearned Revenue		9650	19,724.88		
6) TOTAL, LIABILITIES			29,177.37		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			21,799.46		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	25,375.12	40,000.00	57.6%
TOTAL, FEDERAL REVENUE			25,375.12	40,000.00	57.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year					
		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years					
		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	92,443.00	80,560.00	-12.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			92,443.00	80,560.00	-12.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	812.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			812.12	0.00	-100.0%
TOTAL, REVENUES			118,630.24	120,560.00	1.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	46,317.96	38,000.00	-18.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,291.74	17,566.28	22.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			60,609.70	55,566.28	-8.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	6,803.60	7,105.13	4.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,227.24	12,472.92	-5.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,030.84	19,578.05	-2.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,305.47	8,973.95	-12.9%
PERS		3201-3202	3,202.19	3,823.49	19.4%
OASDI/Medicare/Alternative		3301-3302	2,384.49	2,302.63	-3.4%
Health and Welfare Benefits		3401-3402	2,544.96	2,993.40	17.6%
Unemployment Insurance		3501-3502	40.40	37.97	-6.0%
Workers' Compensation		3601-3602	1,114.38	1,060.21	-4.9%
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			19,591.89	19,191.65	-2.0%
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	1,161.97	23,560.02	1927.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,161.97	23,560.02	1927.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
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	791.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,398.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,189.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,063.96	2,664.00	-13.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,063.96	2,664.00	-13.1%
TOTAL, EXPENDITURES			108,647.36	120,560.00	11.0%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	25,375.12	40,000.00	57.6%
3) Other State Revenue		8300-8599	92,443.00	80,560.00	-12.9%
4) Other Local Revenue		8600-8799	812.12	0.00	-100.0%
5) TOTAL, REVENUES			118,630.24	120,560.00	1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		69,020.07	77,797.82	12.7%
2) Instruction - Related Services	2000-2999		36,563.33	40,098.18	9.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,063.96	2,664.00	-13.1%
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			108,647.36	120,560.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			9,982.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,982.88	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,816.59	21,799.47	84.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,816.59	21,799.47	84.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,816.59	21,799.47	84.5%
2) Ending Balance, June 30 (E + F1e)			21,799.47	21,799.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			21,756.78	21,756.78	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	42.69	42.69	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 Unaudited Actuals	2020-21 Budget
3905	Adult Education: Adult Basic Education & ELA	0.01	0.01
3926	Adult Education: English Literacy & Civics Education	0.01	0.01
6391	Adult Education Program	21,756.76	21,756.76
Total, Restricted Balance		<u>21,756.78</u>	<u>21,756.78</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,681,026.01	5,481,725.00	-3.5%
3) Other State Revenue		8300-8599	380,553.52	475,997.00	25.1%
4) Other Local Revenue		8600-8799	1,460,726.49	1,916,905.00	31.2%
5) TOTAL, REVENUES			7,522,306.02	7,874,627.00	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,946,393.45	3,165,423.16	7.4%
3) Employee Benefits		3000-3999	908,943.01	1,024,241.39	12.7%
4) Books and Supplies		4000-4999	3,427,944.55	3,117,180.00	-9.1%
5) Services and Other Operating Expenditures		5000-5999	355,390.75	378,973.00	6.6%
6) Capital Outlay		6000-6999	0.00	31,570.00	New
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	291,319.77	262,854.96	-9.8%
9) TOTAL, EXPENDITURES			7,929,991.53	7,980,242.51	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(407,685.51)	(105,615.51)	-74.1%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(407,685.51)	(105,615.51)	-74.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,459,402.39	1,051,716.88	-27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,459,402.39	1,051,716.88	-27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,459,402.39	1,051,716.88	-27.9%
2) Ending Balance, June 30 (E + F1e)			1,051,716.88	946,101.37	-10.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	10,000.00	0.00	-100.0%
Stores		9712	363,256.01	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			678,460.88	946,101.38	39.4%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.01)	(0.01)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	384,864.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	10,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	940,602.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	177,184.70		
6) Stores		9320	363,256.01		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,875,907.73		
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	270,645.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	366,456.68		
4) Current Loans		9640			
5) Unearned Revenue		9650	187,088.27		
6) TOTAL, LIABILITIES			824,190.85		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,051,716.88		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	5,681,026.01	5,481,725.00	-3.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,681,026.01	5,481,725.00	-3.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	380,553.52	475,997.00	25.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			380,553.52	475,997.00	25.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,422,204.40	1,891,830.00	33.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,947.09	25,000.00	-3.7%
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	12,575.00	75.00	-99.4%
TOTAL, OTHER LOCAL REVENUE			1,460,726.49	1,916,905.00	31.2%
TOTAL, REVENUES			7,522,306.02	7,874,627.00	4.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	2,216,157.22	2,464,266.99	11.2%
Classified Supervisors' and Administrators' Salaries		2300	399,974.67	384,074.00	-4.0%
Clerical, Technical and Office Salaries		2400	330,261.56	317,082.17	-4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,946,393.45	3,165,423.16	7.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	338,140.82	399,231.34	18.1%
OASDI/Medicare/Alternative		3301-3302	220,627.77	242,154.87	9.8%
Health and Welfare Benefits		3401-3402	232,902.84	252,111.00	8.2%
Unemployment Insurance		3501-3502	1,437.91	1,582.71	10.1%
Workers' Compensation		3601-3602	40,514.09	44,632.47	10.2%
OPEB, Allocated		3701-3702	73,819.58	83,029.00	12.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,500.00	1,500.00	0.0%
TOTAL, EMPLOYEE BENEFITS			908,943.01	1,024,241.39	12.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	80,668.63	77,353.00	-4.1%
Noncapitalized Equipment		4400	869.90	34,959.00	3918.7%
Food		4700	3,346,406.02	3,004,868.00	-10.2%
TOTAL, BOOKS AND SUPPLIES			3,427,944.55	3,117,180.00	-9.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	6,369.22	16,102.00	152.8%
Dues and Memberships		5300	3,275.50	2,940.00	-10.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,756.00	30,380.00	22.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,549.20	92,696.00	-9.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	167,829.29	188,940.00	12.6%
Professional/Consulting Services and Operating Expenditures		5800	47,770.14	45,036.00	-5.7%
Communications		5900	2,841.40	2,879.00	1.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			355,390.75	378,973.00	6.6%
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	31,570.00	New
TOTAL, CAPITAL OUTLAY			0.00	31,570.00	New
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	291,319.77	262,854.96	-9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			291,319.77	262,854.96	-9.8%
TOTAL, EXPENDITURES			7,929,991.53	7,980,242.51	0.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,681,026.01	5,481,725.00	-3.5%
3) Other State Revenue		8300-8599	380,553.52	475,997.00	25.1%
4) Other Local Revenue		8600-8799	1,460,726.49	1,916,905.00	31.2%
5) TOTAL, REVENUES			7,522,306.02	7,874,627.00	4.7%
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		7,459,825.10	7,537,128.55	1.0%
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		4,211.66	0.00	-100.0%
7) General Administration	7000-7999		291,319.77	262,854.96	-9.8%
8) Plant Services	8000-8999		174,635.00	180,259.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,929,991.53	7,980,242.51	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(407,685.51)	(105,615.51)	-74.1%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(407,685.51)	(105,615.51)	-74.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,459,402.39	1,051,716.88	-27.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,459,402.39	1,051,716.88	-27.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,459,402.39	1,051,716.88	-27.9%
2) Ending Balance, June 30 (E + F1e)					
			1,051,716.88	946,101.37	-10.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	10,000.00	0.00	-100.0%
Stores					
		9712	363,256.01	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	678,460.88	946,101.38	39.4%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.01)	(0.01)	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	536,589.75	457,630.25
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	141,871.13	488,471.13
Total, Restricted Balance		<u>678,460.88</u>	<u>946,101.38</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,406.85	600.00	-57.4%
5) TOTAL, REVENUES			1,406.85	600.00	-57.4%
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	730.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			730.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			676.85	600.00	-11.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			676.85	600.00	-11.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,238.09	53,914.94	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,238.09	53,914.94	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,238.09	53,914.94	1.3%
2) Ending Balance, June 30 (E + F1e)			53,914.94	54,514.94	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	53,914.94	0.00	-100.0%
Donor & Board Approved Expenditures	0000	9760	53,914.94		
d) Assigned					
Other Assignments		9780	0.00	54,514.94	New
Donor & Board Approved Expenses	0000	9780		54,514.94	
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	53,507.10		
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	183.26		
3) Accounts Receivable		9200	224.58		
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			53,914.94		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			53,914.94		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	1,315.22	600.00	-54.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	91.63	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,406.85	600.00	-57.4%
TOTAL, REVENUES			1,406.85	600.00	-57.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	530.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	200.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			730.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			730.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,406.85	600.00	-57.4%
5) TOTAL, REVENUES			1,406.85	600.00	-57.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		530.00	0.00	-100.0%
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		200.00	0.00	-100.0%
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			730.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			676.85	600.00	-11.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			676.85	600.00	-11.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,238.09	53,914.94	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,238.09	53,914.94	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,238.09	53,914.94	1.3%
2) Ending Balance, June 30 (E + F1e)			53,914.94	54,514.94	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	53,914.94	0.00	-100.0%
Donor & Board Approved Expenditures	0000	9760	53,914.94		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	54,514.94	New
Donor & Board Approved Expenses	0000	9780		54,514.94	
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 Unaudited Actuals	2020-21 Budget
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	449,353.58	0.00	-100.0%
5) TOTAL, REVENUES			449,353.58	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	137,100.99	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	379,030.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,219,373.33	25,462.00	-99.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,623.74	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,761,128.06	25,462.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,311,774.48)	(25,462.00)	-99.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,136,074.48	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	382,809.32	0.00	-100.0%
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			(14,753,265.16)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,065,039.64)	(25,462.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,065,039.64	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,065,039.64	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,065,039.64	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	(25,462.00)	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(25,462.00)	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	82,002.39		
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	56,172.09		
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			138,174.48		
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	2,100.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	136,074.48		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			138,174.48		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	449,353.58	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			449,353.58	0.00	-100.0%
TOTAL, REVENUES			449,353.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	28,587.02	0.00	-100.0%
Noncapitalized Equipment		4400	108,513.97	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			137,100.99	0.00	-100.0%
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	130,804.97	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,098.44	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	244,126.59	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			379,030.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,213,587.29	25,462.00	-99.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,786.04	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,219,373.33	25,462.00	-99.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	25,623.74	0.00	-100.0%
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)			25,623.74	0.00	-100.0%
TOTAL, EXPENDITURES			6,761,128.06	25,462.00	-99.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	15,136,074.48	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,136,074.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	382,809.32	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			382,809.32	0.00	-100.0%
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)			(14,753,265.16)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	449,353.58	0.00	-100.0%
5) TOTAL, REVENUES			449,353.58	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,360,572.76	25,462.00	-99.6%
9) Other Outgo	9000-9999	Except 7600-7699	400,555.30	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,761,128.06	25,462.00	-99.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,311,774.48)	(25,462.00)	-99.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,136,074.48	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	382,809.32	0.00	-100.0%
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			(14,753,265.16)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,065,039.64)	(25,462.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,065,039.64	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,065,039.64	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,065,039.64	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	(25,462.00)	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	(25,462.00)	New

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,078,677.94	9,670,000.00	-31.3%
5) TOTAL, REVENUES			14,078,677.94	9,670,000.00	-31.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	589,547.73	612,336.17	3.9%
3) Employee Benefits		3000-3999	253,820.94	263,547.42	3.8%
4) Books and Supplies		4000-4999	343,559.59	159,500.00	-53.6%
5) Services and Other Operating Expenditures		5000-5999	350,078.22	418,115.00	19.4%
6) Capital Outlay		6000-6999	3,180,839.15	2,582,778.00	-18.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,983,007.70	12,441,069.50	38.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,700,853.33	16,477,346.09	20.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			377,824.61	(6,807,346.09)	-1901.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,486,393.22	2,270,000.00	-87.7%
b) Transfers Out		7600-7629	15,691,461.48	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,794,931.74	2,270,000.00	-18.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,172,756.35	(4,537,346.09)	-243.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,049,183.31	62,221,939.66	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,049,183.31	62,221,939.66	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,049,183.31	62,221,939.66	5.4%
2) Ending Balance, June 30 (E + F1e)			62,221,939.66	57,684,593.57	-7.3%
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			5,449,783.54	5,449,784.04	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	56,772,156.12	52,234,809.53	-8.0%
Facilities Projects	0000	9780	56,772,156.12		
Facilities Projects	0000	9780		52,234,809.53	
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	77,438,107.26		
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	689,265.54		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	252,297.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	310,169.50		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			78,689,839.43		
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	602,691.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,865,208.74		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,467,899.77		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			62,221,939.66		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	11,665,239.61	9,170,000.00	-21.4%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,344,857.96	500,000.00	-62.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,068,580.37	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,078,677.94	9,670,000.00	-31.3%
TOTAL, REVENUES			14,078,677.94	9,670,000.00	-31.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	144,741.96	148,350.00	2.5%
Clerical, Technical and Office Salaries		2400	242,721.81	256,865.17	5.8%
Other Classified Salaries		2900	202,083.96	207,121.00	2.5%
TOTAL, CLASSIFIED SALARIES			589,547.73	612,336.17	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	116,426.28	126,753.59	8.9%
OASDI/Medicare/Alternative		3301-3302	43,923.37	46,843.72	6.6%
Health and Welfare Benefits		3401-3402	85,012.80	81,010.00	-4.7%
Unemployment Insurance		3501-3502	296.09	306.17	3.4%
Workers' Compensation		3601-3602	8,162.40	8,633.94	5.8%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			253,820.94	263,547.42	3.8%
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	151,370.34	115,500.00	-23.7%
Noncapitalized Equipment		4400	192,189.25	44,000.00	-77.1%
TOTAL, BOOKS AND SUPPLIES			343,559.59	159,500.00	-53.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	18,280.72	11,000.00	-39.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	162,421.43	145,500.00	-10.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,944.63	2,300.00	18.3%
Professional/Consulting Services and Operating Expenditures		5800	164,950.65	256,315.00	55.4%
Communications		5900	2,480.79	3,000.00	20.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			350,078.22	418,115.00	19.4%
CAPITAL OUTLAY					
Land		6100	39,500.00	755,223.00	1812.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,090,383.94	1,820,555.00	-41.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	44,143.54	0.00	-100.0%
Equipment Replacement		6500	6,811.67	7,000.00	2.8%
TOTAL, CAPITAL OUTLAY			3,180,839.15	2,582,778.00	-18.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	5,559,225.34	8,834,043.50	58.9%
Other Debt Service - Principal		7439	3,423,782.36	3,607,026.00	5.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,983,007.70	12,441,069.50	38.5%
TOTAL, EXPENDITURES			13,700,853.33	16,477,346.09	20.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	18,486,393.22	2,270,000.00	-87.7%
(a) TOTAL, INTERFUND TRANSFERS IN			18,486,393.22	2,270,000.00	-87.7%
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	15,691,461.48	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,691,461.48	0.00	-100.0%
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)			2,794,931.74	2,270,000.00	-18.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,078,677.94	9,670,000.00	-31.3%
5) TOTAL, REVENUES			14,078,677.94	9,670,000.00	-31.3%
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		937,944.81	1,039,783.59	10.9%
8) Plant Services	8000-8999		3,779,900.82	2,996,493.00	-20.7%
9) Other Outgo	9000-9999	Except 7600-7699	8,983,007.70	12,441,069.50	38.5%
10) TOTAL, EXPENDITURES			13,700,853.33	16,477,346.09	20.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			377,824.61	(6,807,346.09)	-1901.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,486,393.22	2,270,000.00	-87.7%
b) Transfers Out		7600-7629	15,691,461.48	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,794,931.74	2,270,000.00	-18.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,172,756.35	(4,537,346.09)	-243.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,049,183.31	62,221,939.66	5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,049,183.31	62,221,939.66	5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,049,183.31	62,221,939.66	5.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,449,783.54	5,449,784.04	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	56,772,156.12	52,234,809.53	-8.0%
Facilities Projects	0000	9780	56,772,156.12		
Facilities Projects	0000	9780		52,234,809.53	
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 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	5,449,783.54	5,449,784.04
Total, Restricted Balance		<u>5,449,783.54</u>	<u>5,449,784.04</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	92,145.24	10,000.00	-89.1%
5) TOTAL, REVENUES			92,145.24	10,000.00	-89.1%
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	1,975,250.00	New
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	1,975,250.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			92,145.24	(1,965,250.00)	-2232.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,691,461.48	0.00	-100.0%
b) Transfers Out		7600-7629	172,984.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,518,476.98	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,610,622.22	(1,965,250.00)	-112.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,744,897.81	19,355,520.03	416.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,744,897.81	19,355,520.03	416.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,744,897.81	19,355,520.03	416.9%
2) Ending Balance, June 30 (E + F1e)			19,355,520.03	17,390,270.03	-10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			19,355,519.23	17,390,269.23	-10.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.80	0.80	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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,747,045.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,857.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	15,864,445.98		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,627,348.53		
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	98,844.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	172,984.50		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			271,828.50		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,355,520.03		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	92,145.24	10,000.00	-89.1%
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			92,145.24	10,000.00	-89.1%
TOTAL, REVENUES			92,145.24	10,000.00	-89.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited 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	1,975,250.00	New
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	1,975,250.00	New
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	1,975,250.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	15,691,461.48	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,691,461.48	0.00	-100.0%
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	172,984.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			172,984.50	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,518,476.98	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	92,145.24	10,000.00	-89.1%
5) TOTAL, REVENUES			92,145.24	10,000.00	-89.1%
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	1,975,250.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	1,975,250.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			92,145.24	(1,965,250.00)	-2232.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,691,461.48	0.00	-100.0%
b) Transfers Out		7600-7629	172,984.50	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,518,476.98	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,610,622.22	(1,965,250.00)	-112.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,744,897.81	19,355,520.03	416.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,744,897.81	19,355,520.03	416.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,744,897.81	19,355,520.03	416.9%
2) Ending Balance, June 30 (E + F1e)			19,355,520.03	17,390,270.03	-10.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			19,355,519.23	17,390,269.23	-10.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.80	0.80	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 Unaudited Actuals	2020-21 Budget
7710	State School Facilities Projects	19,355,519.23	17,390,269.23
Total, Restricted Balance		<u>19,355,519.23</u>	<u>17,390,269.23</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	32,588.61	15,000.00	-54.0%
5) TOTAL, REVENUES			32,588.61	15,000.00	-54.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,588.61	15,000.00	-54.0%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,588.61	15,000.00	-54.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,322,285.32	1,354,873.93	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,322,285.32	1,354,873.93	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,322,285.32	1,354,873.93	2.5%
2) Ending Balance, June 30 (E + F1e)			1,354,873.93	1,369,873.93	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,354,873.93	1,369,873.93	1.1%
Capital Outlay	0000	9780	1,354,873.93		
Capital Outlay	0000	9780		1,369,873.93	
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,349,231.47		
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	5,642.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,354,873.93		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,354,873.93		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	32,588.61	15,000.00	-54.0%
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			32,588.61	15,000.00	-54.0%
TOTAL, REVENUES			32,588.61	15,000.00	-54.0%

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

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

Description	Function Codes	Object Codes	2019-20 Unaudited 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	32,588.61	15,000.00	-54.0%
5) TOTAL, REVENUES			32,588.61	15,000.00	-54.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			32,588.61	15,000.00	-54.0%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,588.61	15,000.00	-54.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,322,285.32	1,354,873.93	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,322,285.32	1,354,873.93	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,322,285.32	1,354,873.93	2.5%
2) Ending Balance, June 30 (E + F1e)			1,354,873.93	1,369,873.93	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,354,873.93	1,369,873.93	1.1%
Capital Outlay	0000	9780	1,354,873.93		
Capital Outlay	0000	9780		1,369,873.93	
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 Unaudited Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	6,918,327.72	6,798,471.00	-1.7%
5) TOTAL, REVENUES			6,918,327.72	6,798,471.00	-1.7%
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	544,466.24	283,810.00	-47.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,716,166.04	3,588,089.61	-3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,260,632.28	3,871,899.61	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,657,695.44	2,926,571.39	10.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,912.11	0.00	-100.0%
b) Transfers Out		7600-7629	3,199,246.35	2,270,000.00	-29.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,415,000.00	0.00	-100.0%
b) Uses		7630-7699	49,140.90	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			188,524.86	(2,270,000.00)	-1304.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,846,220.30	656,571.39	-76.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,731,914.92	19,578,135.22	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,731,914.92	19,578,135.22	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,731,914.92	19,578,135.22	17.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	19,578,135.22	20,234,706.61	3.4%
Facilities Projects	0000	9780	19,578,135.22		
Facilities Projects	0000	9780		20,234,706.61	
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,758,323.58		
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	15,806,558.79		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	41,889.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,031.26		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			19,611,803.61		
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	28,637.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,031.26		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			33,668.39		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,578,135.22		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	6,625,776.51	6,754,371.00	1.9%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
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	262,548.24	44,100.00	-83.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	30,002.97	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,918,327.72	6,798,471.00	-1.7%
TOTAL, REVENUES			6,918,327.72	6,798,471.00	-1.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	544,466.24	283,810.00	-47.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			544,466.24	283,810.00	-47.9%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,728,916.04	1,723,089.61	-0.3%
Other Debt Service - Principal		7439	1,987,250.00	1,865,000.00	-6.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,716,166.04	3,588,089.61	-3.4%
TOTAL, EXPENDITURES			4,260,632.28	3,871,899.61	-9.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	21,912.11	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,912.11	0.00	-100.0%
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	3,199,246.35	2,270,000.00	-29.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,199,246.35	2,270,000.00	-29.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	3,415,000.00	0.00	-100.0%
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			3,415,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	49,140.90	0.00	-100.0%
(d) TOTAL, USES			49,140.90	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			188,524.86	(2,270,000.00)	-1304.1%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	6,918,327.72	6,798,471.00	-1.7%
5) TOTAL, REVENUES			6,918,327.72	6,798,471.00	-1.7%
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		309,052.02	283,810.00	-8.2%
9) Other Outgo	9000-9999	Except 7600-7699	3,951,580.26	3,588,089.61	-9.2%
10) TOTAL, EXPENDITURES			4,260,632.28	3,871,899.61	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,657,695.44	2,926,571.39	10.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,912.11	0.00	-100.0%
b) Transfers Out		7600-7629	3,199,246.35	2,270,000.00	-29.0%
2) Other Sources/Uses					
a) Sources		8930-8979	3,415,000.00	0.00	-100.0%
b) Uses		7630-7699	49,140.90	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			188,524.86	(2,270,000.00)	-1304.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,846,220.30	656,571.39	-76.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,731,914.92	19,578,135.22	17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,731,914.92	19,578,135.22	17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,731,914.92	19,578,135.22	17.0%
2) Ending Balance, June 30 (E + F1e)			19,578,135.22	20,234,706.61	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	19,578,135.22	20,234,706.61	3.4%
Facilities Projects	0000	9780	19,578,135.22		
Facilities Projects	0000	9780		20,234,706.61	
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 Unaudited 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	104,829.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,858,252.00	12,530,001.00	-25.7%
5) TOTAL, REVENUES			16,963,081.00	12,530,001.00	-26.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,487,950.00	17,392,158.00	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,487,950.00	17,392,158.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			475,131.00	(4,862,157.00)	-1123.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,877.00	0.00	-100.0%
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			7,877.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			483,008.00	(4,862,157.00)	-1106.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,643,860.00	18,126,868.00	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,643,860.00	18,126,868.00	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,643,860.00	18,126,868.00	2.7%
2) Ending Balance, June 30 (E + F1e)			18,126,868.00	13,264,711.00	-26.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	18,126,868.00	13,264,711.00	-26.8%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,126,868.00		
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			18,126,868.00		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			18,126,868.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	104,829.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			104,829.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	15,739,924.00	12,067,871.00	-23.3%
Unsecured Roll		8612	428,024.00	462,130.00	8.0%
Prior Years' Taxes		8613	182,187.00	0.00	-100.0%
Supplemental Taxes		8614	175,847.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(5,494.00)	0.00	-100.0%
Interest		8660	335,636.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	2,128.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,858,252.00	12,530,001.00	-25.7%
TOTAL, REVENUES			16,963,081.00	12,530,001.00	-26.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,614,274.00	6,137,889.00	-19.4%
Bond Interest and Other Service Charges		7434	8,873,676.00	11,254,269.00	26.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			16,487,950.00	17,392,158.00	5.5%
TOTAL, EXPENDITURES			16,487,950.00	17,392,158.00	5.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	7,877.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			7,877.00	0.00	-100.0%
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)			7,877.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	104,829.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	16,858,252.00	12,530,001.00	-25.7%
5) TOTAL, REVENUES			16,963,081.00	12,530,001.00	-26.1%
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	16,487,950.00	17,392,158.00	5.5%
10) TOTAL, EXPENDITURES			16,487,950.00	17,392,158.00	5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			475,131.00	(4,862,157.00)	-1123.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,877.00	0.00	-100.0%
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			7,877.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			483,008.00	(4,862,157.00)	-1106.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,643,860.00	18,126,868.00	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,643,860.00	18,126,868.00	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,643,860.00	18,126,868.00	2.7%
2) Ending Balance, June 30 (E + F1e)			18,126,868.00	13,264,711.00	-26.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	18,126,868.00	13,264,711.00	-26.8%
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 Unaudited Actuals	2020-21 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	949.71	400.00	-57.9%
5) TOTAL, REVENUES			949.71	400.00	-57.9%
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)			949.71	400.00	-57.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			949.71	400.00	-57.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,545.50	39,495.21	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,545.50	39,495.21	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,545.50	39,495.21	2.5%
2) Ending Balance, June 30 (E + F1e)			39,495.21	39,895.21	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	39,495.21	39,895.21	1.0%
Donor & Board Approved Expenditures	0000	9780	39,495.21		
Donor & Board Approved Expenses	0000	9780		39,895.21	
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,330.73		
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	164.48		
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			39,495.21		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			39,495.21		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	949.71	400.00	-57.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			949.71	400.00	-57.9%
TOTAL, REVENUES			949.71	400.00	-57.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING 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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - 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 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	949.71	400.00	-57.9%
5) TOTAL, REVENUES			949.71	400.00	-57.9%
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)			949.71	400.00	-57.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			949.71	400.00	-57.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,545.50	39,495.21	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,545.50	39,495.21	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,545.50	39,495.21	2.5%
2) Ending Balance, June 30 (E + F1e)			39,495.21	39,895.21	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	39,495.21	39,895.21	1.0%
Donor & Board Approved Expenditures	0000	9780	39,495.21		
Donor & Board Approved Expenses	0000	9780		39,895.21	
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 Unaudited Actuals	2020-21 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	2,246,566.92	1,562,500.00	-30.4%
5) TOTAL, REVENUES			2,246,566.92	1,562,500.00	-30.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	3,055.99	0.00	-100.0%
2) Classified Salaries		2000-2999	1,749,327.75	1,730,494.99	-1.1%
3) Employee Benefits		3000-3999	500,111.92	526,983.61	5.4%
4) Books and Supplies		4000-4999	112,776.32	205,000.00	81.8%
5) Services and Other Operating Expenses		5000-5999	69,810.03	72,900.00	4.4%
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			2,435,082.01	2,535,378.60	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(188,515.09)	(972,878.60)	416.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	600,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(600,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(788,515.09)	(972,878.60)	23.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,231,338.21	442,823.12	-64.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,231,338.21	442,823.12	-64.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,231,338.21	442,823.12	-64.0%
2) Ending Net Position, June 30 (E + F1e)			442,823.12	(530,055.48)	-219.7%
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	442,823.12	(530,055.48)	-219.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	419,867.20		
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	3,698.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	36,976.00		
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			460,541.36		
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 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	17,644.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	74.00		
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			17,718.24		
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 (must agree with line F2) (G10 + H2) - (I7 + J2)			442,823.12		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	27,441.34	2,500.00	-90.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,219,125.58	1,560,000.00	-29.7%
TOTAL, OTHER LOCAL REVENUE			2,246,566.92	1,562,500.00	-30.4%
TOTAL, REVENUES			2,246,566.92	1,562,500.00	-30.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,055.99	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,055.99	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	1,619,537.76	1,563,535.49	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	129,789.99	166,959.50	28.6%
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			1,749,327.75	1,730,494.99	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	529.01	0.00	-100.0%
PERS		3201-3202	193,873.23	214,736.78	10.8%
OASDI/Medicare/Alternative		3301-3302	133,494.60	132,383.08	-0.8%
Health and Welfare Benefits		3401-3402	147,086.76	154,496.00	5.0%
Unemployment Insurance		3501-3502	873.51	865.20	-1.0%
Workers' Compensation		3601-3602	24,254.81	24,502.55	1.0%
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			500,111.92	526,983.61	5.4%
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	108,503.27	200,000.00	84.3%
Noncapitalized Equipment		4400	4,273.05	5,000.00	17.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			112,776.32	205,000.00	81.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	1,026.06	1,800.00	75.4%
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	800.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,991.25	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	63,792.72	70,300.00	10.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			69,810.03	72,900.00	4.4%
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			2,435,082.01	2,535,378.60	4.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	600,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			600,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(600,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	2,246,566.92	1,562,500.00	-30.4%
5) TOTAL, REVENUES			2,246,566.92	1,562,500.00	-30.4%
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		2,435,082.01	2,535,378.60	4.1%
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			2,435,082.01	2,535,378.60	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(188,515.09)	(972,878.60)	416.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	600,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(600,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(788,515.09)	(972,878.60)	23.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,231,338.21	442,823.12	-64.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,231,338.21	442,823.12	-64.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,231,338.21	442,823.12	-64.0%
2) Ending Net Position, June 30 (E + F1e)			442,823.12	(530,055.48)	-219.7%
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	442,823.12	(530,055.48)	-219.7%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	7,044.11	45,500.00	545.9%
5) TOTAL, REVENUES			7,044.11	45,500.00	545.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	71,736.57	93,448.00	30.3%
3) Employee Benefits		3000-3999	25,807.90	35,857.85	38.9%
4) Books and Supplies		4000-4999	1,072.64	2,000.00	86.5%
5) Services and Other Operating Expenses		5000-5999	47,850.07	50,100.00	4.7%
6) Depreciation		6000-6999	2,824.11	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			149,291.29	181,405.85	21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,247.18)	(135,905.85)	-4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	150,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,752.82	14,094.15	81.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	103,716.19	111,469.01	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,716.19	111,469.01	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			103,716.19	111,469.01	7.5%
2) Ending Net Position, June 30 (E + F1e)			111,469.01	125,563.16	12.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	15,532.64	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	95,936.37	125,563.16	30.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	65,580.18		
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	403.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,753.85		
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	28,241.14		
g) Accumulated Depreciation - Equipment		9445	(12,708.50)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			113,269.74		
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 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,800.73		
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			1,800.73		
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 (must agree with line F2) (G10 + H2) - (I7 + J2)			111,469.01		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	1,862.97	500.00	-73.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,181.14	45,000.00	768.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,044.11	45,500.00	545.9%
TOTAL, REVENUES			7,044.11	45,500.00	545.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	71,736.57	93,448.00	30.3%
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			71,736.57	93,448.00	30.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,674.75	19,343.74	52.6%
OASDI/Medicare/Alternative		3301-3302	5,469.56	7,148.77	30.7%
Health and Welfare Benefits		3401-3402	6,637.76	8,001.00	20.5%
Unemployment Insurance		3501-3502	35.87	46.72	30.2%
Workers' Compensation		3601-3602	989.96	1,317.62	33.1%
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			25,807.90	35,857.85	38.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,072.65	2,000.00	86.5%
Noncapitalized Equipment		4400	(0.01)	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,072.64	2,000.00	86.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	238.77	2,000.00	737.6%
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	65.25	50.00	-23.4%
Professional/Consulting Services and Operating Expenditures		5800	47,514.06	48,000.00	1.0%
Communications		5900	31.99	50.00	56.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			47,850.07	50,100.00	4.7%
DEPRECIATION					
Depreciation Expense		6900	2,824.11	0.00	-100.0%
TOTAL, DEPRECIATION			2,824.11	0.00	-100.0%
TOTAL, EXPENSES			149,291.29	181,405.85	21.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	150,000.00	150,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	150,000.00	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)			150,000.00	150,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited 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	7,044.11	45,500.00	545.9%
5) TOTAL, REVENUES			7,044.11	45,500.00	545.9%
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		149,291.29	181,405.85	21.5%
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			149,291.29	181,405.85	21.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(142,247.18)	(135,905.85)	-4.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	150,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,752.82	14,094.15	81.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	103,716.19	111,469.01	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,716.19	111,469.01	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			103,716.19	111,469.01	7.5%
2) Ending Net Position, June 30 (E + F1e)			111,469.01	125,563.16	12.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	15,532.64	0.00	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	95,936.37	125,563.16	30.9%

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

Description	2019-20 Unaudited 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)	20,062.93	20,062.93	20,138.27	20,062.93	20,062.93	20,076.30
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)	20,062.93	20,062.93	20,138.27	20,062.93	20,062.93	20,076.30
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,062.93	20,062.93	20,138.27	20,062.93	20,062.93	20,076.30
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	65,318,299.44		65,318,299.44	0.00		65,318,299.44
Work in Progress	172,423,560.94		172,423,560.94	2,496,759.00	45,793,657.00	129,126,662.94
Total capital assets not being depreciated	237,741,860.38	0.00	237,741,860.38	2,496,759.00	45,793,657.00	194,444,962.38
Capital assets being depreciated:						
Land Improvements	34,123,744.24		34,123,744.24	50,432.00		34,174,176.24
Buildings	465,492,126.35		465,492,126.35	51,815,494.00		517,307,620.35
Equipment	41,419,723.00		41,419,723.00	553,024.00	105,780.00	41,866,967.00
Total capital assets being depreciated	541,035,593.59	0.00	541,035,593.59	52,418,950.00	105,780.00	593,348,763.59
Accumulated Depreciation for:						
Land Improvements	(19,042,366.00)		(19,042,366.00)		1,448,285.00	(20,490,651.00)
Buildings	(99,189,601.00)		(99,189,601.00)		11,957,818.00	(111,147,419.00)
Equipment	(35,683,984.00)		(35,683,984.00)	105,780.00	2,212,957.00	(37,791,161.00)
Total accumulated depreciation	(153,915,951.00)	0.00	(153,915,951.00)	105,780.00	15,619,060.00	(169,429,231.00)
Total capital assets being depreciated, net	387,119,642.59	0.00	387,119,642.59	52,524,730.00	15,724,840.00	423,919,532.59
Governmental activity capital assets, net	624,861,502.97	0.00	624,861,502.97	55,021,489.00	61,518,497.00	618,364,494.97
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

Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	67.61%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$135,265,274.61
		\$135,265,274.61
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	4.47%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 15, 2020

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Brent Watson
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Executive Director of Fiscal Services
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2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	TITLE I	ESSA - CSI	CORONAVIRUS RELIEF (CRF)	SPED IDEA Basic Local Part B	SPED IDEA Parental Placed	SPED IDEA Preschool Grants	SPED IDEA Mental Health
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3182	3220	3310	3311	3315	3327
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	165,021.42	171,272.32	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	2,427,853.00	170,123.00	0.00	3,744,710.00	11,508.00	113,227.00	234,469.00
b. Transferability (ESSA)							
c. Other Adjustments	15,231.00	3,272.68					
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,443,084.00	173,395.68	0.00	3,744,710.00	11,508.00	113,227.00	234,469.00
3. Required Matching Funds/Other						32,781.50	
4. Total Available Award (sum lines 1, 2d, & 3)	2,608,105.42	344,668.00	0.00	3,744,710.00	11,508.00	146,008.50	234,469.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		41,941.32	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,866,439.74	42,531.00	0.00	0.00	0.00	0.00	
7. Contributed Matching Funds						32,781.50	
8. Total Available (sum lines 5, 6, & 7)	1,866,439.74	84,472.32	0.00	0.00	0.00	32,781.50	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,366,222.48	114,733.66	762,847.76	3,744,710.00	11,508.00	146,008.50	234,469.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,366,222.48	114,733.66	762,847.76	3,744,710.00	11,508.00	146,008.50	234,469.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(499,782.74)	(30,261.34)	(762,847.76)	(3,744,710.00)	(11,508.00)	(113,227.00)	(234,469.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	499,782.74	30,261.34		3,744,710.00	11,508.00	113,227.00	234,469.00
14. Unused Grant Award Calculation (line 4 minus line 9)	241,882.94	229,934.34	(762,847.76)	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	241,882.94	229,934.34					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,366,222.48	114,733.66	0.00	3,744,710.00	11,508.00	113,227.00	234,469.00

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	SPED IDEA Preschool Staff Dev	CARL PERKINS CTE	ESEA: TITLE II, Part A	ESEA: TITLE IV, Part A	ESEA: TITLE III, Eng Learner	ESEA: TITLE III, Immigrant Ed	ESEA: TITLE II, Part B
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3345	3550	4035	4127	4203	4201	4050
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	377,460.07	195,466.00	171,295.29	44,651.00	340,408.01
2. a. Current Year Award	1,077.00	110,274.00	416,274.00	195,533.00	322,697.00	0.00	0.00
b. Transferability (ESSA)			190,302.00	(190,302.00)			
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,077.00	110,274.00	606,576.00	5,231.00	322,697.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,077.00	110,274.00	984,036.07	200,697.00	493,992.29	44,651.00	340,408.01
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00		0.00	20,964.00	0.00
6. Cash Received in Current Year	0.00	57,314.42	357,088.62	195,484.00	374,811.02	11,163.00	340,408.01
7. Contributed Matching Funds			184,569.32	(184,569.32)			
8. Total Available (sum lines 5, 6, & 7)	0.00	57,314.42	541,657.94	10,914.68	374,811.02	32,127.00	340,408.01
EXPENDITURES							
9. Donor-Authorized Expenditures	1,077.00	110,274.00	407,315.10	10,914.68	247,181.50	16,283.33	340,408.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,077.00	110,274.00	407,315.10	10,914.68	247,181.50	16,283.33	340,408.01
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,077.00)	(52,959.58)	134,342.84	0.00	127,629.52	15,843.67	0.00
a. Unearned Revenue			134,342.84		127,629.52	15,843.67	
b. Accounts Payable							
c. Accounts Receivable	1,077.00	52,959.58	0.00		0.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	576,720.97	189,782.32	246,810.79	28,367.67	0.00
15. If Carryover is allowed, enter line 14 amount here			576,720.97	189,782.32	246,810.79	28,367.64	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,077.00	110,274.00	222,745.78	195,484.00	247,181.50	16,283.33	340,408.01

2019-20 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	JROTC Program	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5810	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	1,465,574.11
2. a. Current Year Award	75,902.40	7,823,647.40
b. Transferability (ESSA)		0.00
c. Other Adjustments		18,503.68
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	75,902.40	7,842,151.08
3. Required Matching Funds/Other		32,781.50
4. Total Available Award (sum lines 1, 2d, & 3)	75,902.40	9,340,506.69
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	62,905.32
6. Cash Received in Current Year	75,902.40	3,321,142.21
7. Contributed Matching Funds		32,781.50
8. Total Available (sum lines 5, 6, & 7)	75,902.40	3,416,829.03
EXPENDITURES		
9. Donor-Authorized Expenditures	75,902.40	8,589,855.42
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	75,902.40	8,589,855.42
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(5,173,026.39)
a. Unearned Revenue		277,816.03
b. Accounts Payable		0.00
c. Accounts Receivable		4,687,994.66
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	750,651.27
15. If Carryover is allowed, enter line 14 amount here		1,513,499.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	75,902.40	7,794,226.16

2019-20 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CAREER TECH ED Incentive Grant	STRONG Workforce Grant	SPED: WorkAbility I LEA	AGRICULTURAL CAREER TECH ED	TOBACCO USE PREV GRANT	TOTAL
RESOURCE CODE	6387	6388	6520	7010	7810	
REVENUE OBJECT	8590	8590	8590	8590	8699	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	64,467.71	0.00	0.00	0.00	139,170.02	203,637.73
2. a. Current Year Award	266,011.41	221,130.70	189,045.00	5,700.00	259,903.98	941,791.09
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	266,011.41	221,130.70	189,045.00	5,700.00	259,903.98	941,791.09
3. Required Matching Funds/Other			32,985.50			32,985.50
4. Total Available Award (sum lines 1, 2c, & 3)	330,479.12	221,130.70	222,030.50	5,700.00	399,074.00	1,178,414.32
REVENUES						
5. Unearned Revenue Deferred from Prior Year	64,467.71	0.00	0.00	0.00	0.00	64,467.71
6. Cash Received in Current Year	263,351.30	221,130.70	141,933.75	4,275.00	14,742.07	645,432.82
7. Contributed Matching Funds			32,985.50			32,985.50
8. Total Available (sum lines 5, 6, & 7)	327,819.01	221,130.70	174,919.25	4,275.00	14,742.07	742,886.03
EXPENDITURES						
9. Donor-Authorized Expenditures	177,472.51	115,141.62	214,186.71	5,127.54	378,784.31	890,712.69
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	177,472.51	115,141.62	214,186.71	5,127.54	378,784.31	890,712.69
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	150,346.50	105,989.08	(39,267.46)	(852.54)	(364,042.24)	(147,826.66)
a. Unearned Revenue	150,346.50	105,989.08	0.00			256,335.58
b. Accounts Payable						0.00
c. Accounts Receivable			39,267.46	852.54	364,042.24	404,162.24
14. Unused Grant Award Calculation (line 4 minus line 9)	153,006.61	105,989.08	7,843.79	572.46	20,289.69	287,701.63
15. If Carryover is allowed, enter line 14 amount here	153,006.61	105,989.08	7,843.79	572.46	20,289.69	287,701.63
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	177,472.51	115,141.62	181,201.21	5,127.54	378,784.31	857,727.19

2019-20 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	WE CAN WORK	PLTW	AFCEA ED Foundaton Grant	SD SHERIFF DEPT Camp LEAD Grant	CHARGERS GRANT	CURRENT WISDOM	STAPLES FOUND. GRANT
RESOURCE CODE	9010.207	9010.517	9010.52	9010.524	9010.525	9010.547	9010.55
REVENUE OBJECT	8699.207	8699.517-18	8699.521	8699.524	8699.525	8699.547-48	8699.551
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	614.81	15,000.00	309.85	29,192.37	302.10	1,393.54	496.88
2. a. Current Year Award	50,925.00	10,000.00	0.00	0.00	0.00	3,240.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,925.00	10,000.00	0.00	0.00	0.00	3,240.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	51,539.81	25,000.00	309.85	29,192.37	302.10	4,633.54	496.88
REVENUES							
5. Unearned Revenue Deferred from Prior Year	614.81	15,000.00	309.85	29,192.37	302.10	1,393.54	496.88
6. Cash Received in Current Year	27,148.15	10,000.00	0.00	0.00	0.00	3,240.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	27,762.96	25,000.00	309.85	29,192.37	302.10	4,633.54	496.88
EXPENDITURES							
9. Donor-Authorized Expenditures	27,762.96	0.00	0.00	29,192.37	0.00		0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	27,762.96	0.00	0.00	29,192.37	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	25,000.00	309.85	0.00	302.10	4,633.54	496.88
a. Unearned Revenue		25,000.00	309.85	0.00	302.10	4,633.54	496.88
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	23,776.85	25,000.00	309.85	0.00	302.10	4,633.54	496.88
15. If Carryover is allowed, enter line 14 amount here	0.00	25,000.00	309.85	0.00	302.10	4,633.54	496.88
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,762.96	0.00	0.00	29,192.37	0.00	0.00	0.00

2019-20 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	BARONA ED GRANT	BIG HISTORY GRANT	FUEL UP TO PLAY 60 GRANT	SAN DIEGO ROTARY	CSEA CHEK GRANT	NAT'L FOUND FOR AUTISM GRANT	CNS SD Hunger Coalition Grant
RESOURCE CODE	9010.563	9010.569	9010.573	9010.587	9010.594	9010.595	9010.747
REVENUE OBJECT	8699.587	8699.569	8699.586	8699.543	8699.594	8699.595	8699.747
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	38.24	3,980.10	87.47	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	14,000.00	4,035.85	953.43	12,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	14,000.00	4,035.85	953.43	12,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	38.24	3,980.10	87.47	14,000.00	4,035.85	953.43	12,500.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	38.24	3,980.10	87.47	0.00	0.00	0.00	
6. Cash Received in Current Year	0.00	0.00	0.00	14,000.00	4,035.85	953.43	12,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	38.24	3,980.10	87.47	14,000.00	4,035.85	953.43	12,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	3,980.10	0.00	0.00	3,418.19	598.50	12,500.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	3,980.10	0.00	0.00	3,418.19	598.50	12,500.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	38.24	0.00	87.47	14,000.00	617.66	354.93	0.00
a. Unearned Revenue	38.24	0.00	87.47	14,000.00	617.66	354.93	
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	38.24	0.00	87.47	14,000.00	617.66	354.93	0.00
15. If Carryover is allowed, enter line 14 amount here	38.24	0.00	87.47	14,000.00	617.66	354.93	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	3,980.10	0.00	0.00	3,418.19	598.50	12,500.00

2019-20 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	ASES	ASSETS SMHS Base	ASSETS TOHS Base	ASSETS TOHS Equitable Access	CAREER TECH ED	TOTAL
RESOURCE CODE	9065	9068.514	9068.515	9068.507	919	
REVENUE OBJECT	8677.552	8285.514	8285.515	8285.507	8782.004	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	51,415.36
2. a. Current Year Award	912,991.00	237,500.00	237,500.00	15,000.00	106,751.00	1,605,396.28
b. Other Adjustments	76,692.00				22,694.00	99,386.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	989,683.00	237,500.00	237,500.00	15,000.00	129,445.00	1,704,782.28
3. Required Matching Funds/Other					2,046,187.21	2,046,187.21
4. Total Available Award (sum lines 1, 2c, & 3)	989,683.00	237,500.00	237,500.00	15,000.00	2,175,632.21	3,802,384.85
REVENUES						
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	51,415.36
6. Cash Received in Current Year	643,294.08	118,750.00	118,750.00	7,500.00	126,973.38	1,087,144.89
7. Contributed Matching Funds					2,048,658.86	2,048,658.86
8. Total Available (sum lines 5, 6, & 7)	643,294.08	118,750.00	118,750.00	7,500.00	2,175,632.24	3,187,219.11
EXPENDITURES						
9. Donor-Authorized Expenditures	906,362.06	197,150.26	117,900.04	15,000.00	2,175,632.21	3,489,496.69
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	906,362.06	197,150.26	117,900.04	15,000.00	2,175,632.21	3,489,496.69
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(263,067.98)	(78,400.26)	849.96	(7,500.00)	0.03	(302,277.58)
a. Unearned Revenue			849.96		0.03	46,690.66
b. Accounts Payable						0.00
c. Accounts Receivable	263,067.98	78,400.26		7,500.00		348,968.24
14. Unused Grant Award Calculation (line 4 minus line 9)	83,320.94	40,349.74	119,599.96	0.00	0.00	312,888.16
15. If Carryover is allowed, enter line 14 amount here	83,320.94	40,349.74	119,599.96	0.00		289,111.31
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	906,362.06	197,150.26	117,900.04	15,000.00	126,973.35	1,440,837.83

2019-20 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	MEDI-CAL BILLING OPTION	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	57,513.13	57,513.13
2. a. Current Year Award	426,730.53	426,730.53
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	426,730.53	426,730.53
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	484,243.66	484,243.66
REVENUES		
5. Cash Received in Current Year	426,730.53	426,730.53
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	426,730.53	426,730.53
EXPENDITURES		
10. Donor-Authorized Expenditures	340,170.45	340,170.45
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	340,170.45	340,170.45
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	144,073.21	144,073.21

2019-20 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	LOTTERY: Instruct. Materials	SPECIAL EDUCATION	SPED: Mental Health Services	CLASS EMPL DEV BLOCK GRANT	CLASSIFIED SUMMER ASSIST	SB117 COVID-19 LEA Resp Funds	LOW PERF STUDENT GRANT
RESOURCE CODE	6300	6500	6512	7311	7415	7388	7510
REVENUE OBJECT	8560	8792	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,645,193.28	0.01	0.00	111,842.00	0.00	0.00	881,093.84
2. a. Current Year Award	1,073,090.12	11,902,646.10	1,310,857.00	0.00	466,563.00	350,583.00	0.00
b. Other Adjustments	90,883.76	(9,067.00)	(10,594.00)	0.00	24,410.08		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,163,973.88	11,893,579.10	1,300,263.00	0.00	490,973.08	350,583.00	0.00
3. Required Matching Funds/Other		30,093,443.64					
4. Total Available Award (sum lines 1, 2c, & 3)	2,809,167.16	41,987,022.75	1,300,263.00	111,842.00	490,973.08	350,583.00	881,093.84
REVENUES							
5. Cash Received in Current Year	615,615.80	10,612,373.93	972,547.00	0.00	0.00	350,583.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	548,358.08	1,281,205.17	327,716.00	0.00	490,973.08	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	548,358.08	1,281,205.17	327,716.00	0.00	490,973.08	0.00	0.00
8. Contributed Matching Funds		29,862,832.64	0.00				
9. Total Available (sum lines 5, 7c, & 8)	1,163,973.88	41,756,411.74	1,300,263.00	0.00	490,973.08	350,583.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,963,027.14	41,987,022.75	1,028,818.36	0.00	246,877.25	0.00	454,753.39
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,963,027.14	41,987,022.75	1,028,818.36	0.00	246,877.25	0.00	454,753.39
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	846,140.02	0.00	271,444.64	111,842.00	244,095.83	350,583.00	426,340.45

2019-20 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	STRS On- Behalf Pension Contrib.	RRMA: Routine Restrict Maint Acct	ADULT ED BLOCK GRANT PROG	ADULT ED: Secondary Ed	LOTTERY: Unrestricted	TOTAL
RESOURCE CODE	7690	8150	6391	3913	1100	
REVENUE OBJECT	8590	8980	8590	8290	8560	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Restricted Ending Balance	0.00	3,912,913.54	11,773.89	0.00	768,346.42	7,331,162.98
2. a. Current Year Award	12,307,566.00	0.00	89,603.00	45,100.00	3,185,685.76	30,731,693.98
b. Other Adjustments			3,652.12	0.00	37,030.23	136,315.19
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,307,566.00	0.00	93,255.12	45,100.00	3,222,715.99	30,868,009.17
3. Required Matching Funds/Other		7,280,647.49				37,374,091.13
4. Total Available Award (sum lines 1, 2c, & 3)	12,307,566.00	11,193,561.03	105,029.01	45,100.00	3,991,062.41	75,573,263.28
REVENUES						
5. Cash Received in Current Year	12,307,566.00	0.00	85,610.97	16,751.00	2,711,263.06	27,672,310.76
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	7,644.15	28,349.00	511,452.93	3,195,698.41
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	7,644.15	28,349.00	511,452.93	3,195,698.41
8. Contributed Matching Funds		7,287,151.70				37,149,984.34
9. Total Available (sum lines 5, 7c, & 8)	12,307,566.00	7,287,151.70	93,255.12	45,100.00	3,222,715.99	68,017,993.51
EXPENDITURES						
10. Donor-Authorized Expenditures	12,307,566.00	8,310,520.39	83,272.24	25,375.12	3,291,062.41	69,698,295.05
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	12,307,566.00	8,310,520.39	83,272.24	25,375.12	3,291,062.41	69,698,295.05
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	2,883,040.64	21,756.77	19,724.88	700,000.00	5,874,968.23

2019-20 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	104,688,458.06	301	270,961.08	303	104,417,496.98	305	148,022.00		307	104,269,474.98	309
2000 - Classified Salaries	34,765,078.94	311	345,459.57	313	34,419,619.37	315	2,928,787.10		317	31,490,832.27	319
3000 - Employee Benefits	73,054,499.83	321	3,459,428.32	323	69,595,071.51	325	1,664,802.84		327	67,930,268.67	329
4000 - Books, Supplies Equip Replace. (6500)	6,114,786.58	331	175,816.59	333	5,938,969.99	335	2,411,821.35		337	3,527,148.64	339
5000 - Services... & 7300 - Indirect Costs	22,245,383.35	341	835,017.37	343	21,410,365.98	345	7,246,278.79		347	14,164,087.19	349
TOTAL					235,781,523.83	365			TOTAL	221,381,811.75	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			67.61%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	67.61%
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).	221,381,811.75
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited Actuals
2019-20 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	341,772,629.00	(4,694,607.00)	337,078,022.00	96,741,430.00	8,692,495.00	425,126,957.00	7,216,110.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	2,258,591.00	(3,852.00)	2,254,739.00		286,317.00	1,968,422.00	257,675.00
Lease Revenue Bonds Payable	84,225,589.00		84,225,589.00	300,001.00	1,662,729.00	82,862,861.00	1,832,729.00
Other General Long-Term Debt	92,931,554.00	553,484.00	93,485,038.00	3,365,859.00	4,769,316.00	92,081,581.00	4,500,477.00
Net Pension Liability	222,990,130.00		222,990,130.00		1,600,055.00	221,390,075.00	
Total/Net OPEB Liability	96,994,104.00		96,994,104.00	4,178,234.00		101,172,338.00	
Compensated Absences Payable	1,384,851.55		1,384,851.55	287,227.00		1,672,078.55	
Governmental activities long-term liabilities	842,557,448.55	(4,144,975.00)	838,412,473.55	104,872,751.00	17,010,912.00	926,274,312.55	13,806,991.00
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	341,867.00	206,040.00	547,907.00			547,907.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	58,778.00		58,778.00	50,215.00		108,993.00	
Business-type activities long-term liabilities	400,645.00	206,040.00	606,685.00	50,215.00	0.00	656,900.00	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	242,688,249.79
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,930,025.89
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	1,767,008.68
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	92,821.11
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	67,142.40
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	150,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	22,376.00
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)				2,099,348.19
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	407,685.51
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)				232,066,561.22

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)		20,062.93
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,566.93
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.)	224,516,314.50	11,161.97
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)	224,516,314.50	11,161.97
B. Required effort (Line A.2 times 90%)	202,064,683.05	10,045.77
C. Current year expenditures (Line I.E and Line II.B)	232,066,561.22	11,566.93
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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	130,681,875.72		130,681,875.72			135,265,274.61
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,129.45		20,129.45			20,062.93
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	20,062.93		20,062.93	20,062.93		20,062.93
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,062.93			20,062.93
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	281,901.72		281,901.72	281,902.00		281,902.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	43,497,912.39		43,497,912.39	43,412,130.00		43,412,130.00
5. Unsecured Roll Taxes (Object 8042)	1,357,628.96		1,357,628.96	1,343,780.00		1,343,780.00
6. Prior Years' Taxes (Object 8043)	(4,349.99)		(4,349.99)	4,680.00		4,680.00
7. Supplemental Taxes (Object 8044)	2,196,280.21		2,196,280.21	2,134,260.00		2,134,260.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00		0.00	(230,359.00)		(230,359.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	17,382,352.76		17,382,352.76	17,570,183.00		17,570,183.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	64,711,726.05	0.00	64,711,726.05	64,516,576.00	0.00	64,516,576.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	64,711,726.05	0.00	64,711,726.05	64,516,576.00	0.00	64,516,576.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,054,255.29			2,170,348.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,054,255.29			2,170,348.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	123,747,242.00		123,747,242.00	123,247,225.00		123,247,225.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	662,448.99		662,448.99	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	124,409,690.99	0.00	124,409,690.99	123,247,225.00	0.00	123,247,225.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	237,520,172.92		237,520,172.92	230,409,075.08		230,409,075.08
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	861,348.64		861,348.64	301,000.00		301,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			130,681,875.72			135,265,274.61
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9967			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			135,265,274.61			140,310,669.35
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			64,711,726.05			64,516,576.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,407,551.60			2,407,551.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			72,607,803.85			77,964,441.35
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			72,607,803.85			77,964,441.35
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			499,791.17			186,376.71
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			65,211,517.22			64,702,952.71
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			72,108,012.68			77,778,064.64
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			65,211,517.22			
b. State Subventions (Line D8)			72,108,012.68			
c. Less: Excluded Appropriations (Line C23)			2,054,255.29			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			135,265,274.61			

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) 6,569,883.45
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) 202,638,077.69

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.24%

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)	7,071,101.83
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,806,500.34
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	44,789.60
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)	731,793.25
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)	9,654,185.02
9. Carry-Forward Adjustment (Part IV, Line F)	775,689.69
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,429,874.71

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	161,659,279.17
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,718,637.31
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	19,346,842.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,133,341.64
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,147,277.28
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	91,105.53
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	876,524.47
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)	65,639.11
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)	49,670.57
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)	21,854,418.14
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)	105,583.40
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)	4,292,265.74
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	730.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	233,341,314.96

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 4.14%

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) 4.47%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,654,185.02</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>35,142.90</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.82%) times Part III, Line B19); zero if negative	<u>775,689.69</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.82%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.82%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>775,689.69</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>775,689.69</u>

Approved indirect cost rate: 3.82%
Highest rate used in any program: 3.82%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,279,118.48	87,104.00	3.82%
01	4035	392,329.12	14,986.00	3.82%
01	4050	230,142.45	7,642.56	3.32%
01	4127	10,513.68	401.00	3.81%
01	4201	15,964.33	319.00	2.00%
01	4203	242,335.50	4,846.00	2.00%
01	6387	170,943.53	6,529.00	3.82%
01	6388	91,048.73	3,478.07	3.82%
01	6520	207,516.71	6,670.00	3.21%
01	7510	452,688.99	2,064.40	0.46%
01	7810	364,857.08	13,927.23	3.82%
01	9010	649,752.59	23,374.90	3.60%
11	6391	80,208.29	3,063.96	3.82%
13	5310	7,355,991.58	280,998.88	3.82%
13	5320	202,442.85	7,733.32	3.82%
13	5370	67,737.33	2,587.57	3.82%

Unaudited Actuals
2019-20 Unaudited 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	768,346.42		1,645,193.28	2,413,539.70
2. State Lottery Revenue	8560	3,222,715.99		1,163,973.88	4,386,689.87
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)		3,991,062.41	0.00	2,809,167.16	6,800,229.57
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,873,778.79	1,873,778.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,291,062.41			3,291,062.41
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			89,248.35	89,248.35
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)		3,291,062.41	0.00	1,963,027.14	5,254,089.55
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	700,000.00	0.00	846,140.02	1,546,140.02
D. COMMENTS:					
The expenditures in object code 5000 (line B/5c) in the amount of \$89,248.35 are for instructional software subscriptions.					

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.

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,712,844.84	1,682,892.31	13,740,548.65	64,310.82	22,607,451.22	0.00	843,504.18
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	737.20	737.20	737.20	737.20	1,205.65	1,205.65	159.00
3100 Alternative Schools					0.00	0.00	
3200 Continuation Schools	11.00	11.00	11.00	11.00	2.80	2.80	
3300 Independent Study Centers	3.50	3.50	3.50	3.50	4.00	4.00	
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	17.60	17.60	17.60	17.60	18.40	18.40	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	2.40	2.40	2.40	2.40			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	203.20	203.20	203.20	203.20	152.00	152.00	370.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational					68.00	68.00	
7150 Nonagency - Other							
8100 Community Services					2.15	2.15	
8500 Child Care and Development Services					15.04	15.04	
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)					0.00	0.00	
-- Cafeteria (Funds 13 & 61)					34.60	34.60	
C. Total Allocation Factors	974.90	974.90	974.90	974.90	1,502.64	1,502.64	529.00

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	127,046,386.02	31,399,469.57	158,445,855.59	6,579,093.08	165,024,948.67	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,839,128.74	236,204.35	2,075,333.09	86,173.35	2,161,506.44	
3300	Independent Study Centers	400,248.74	121,932.68	522,181.42	21,682.36	543,863.78	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	2,793,215.82	587,355.52	3,380,571.34	140,370.31	3,520,941.65	
4110	Regular Education, Adult	7,132.00	0.00	7,132.00	296.14	7,428.14	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	2,050,691.05	42,344.28	2,093,035.33	86,908.39	2,179,943.72	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	54,457,702.50	6,461,986.54	60,919,689.04	2,529,547.41	63,449,236.45	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	1,235,273.54	1,023,070.52	2,258,344.06	93,772.45	2,352,116.51	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	323,402.36	32,347.08	355,749.44	14,771.66	370,521.10	
8500	Child Care and Development Services	216,931.25	226,279.13	443,210.38	18,403.27	461,613.65	
Other Costs							
----	Food Services					220,999.28	220,999.28
----	Enterprise					91,105.53	91,105.53
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					1,734,638.74	1,734,638.74
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		520,562.35	520,562.35	343,207.50		863,769.85
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(294,383.72)		(294,383.72)
----	Total General Fund and Charter Schools Funds Expenditures	190,370,112.02	40,651,552.02	231,021,664.04	9,619,842.20	2,046,743.55	242,688,249.79

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	111,331,803.68	1,412,796.15	242,018.84	12,400.20	11,899,040.26	7,316.00	2,141,010.89			0.00	0.00	127,046,386.02
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,406,425.58	21,396.10	0.00	123,322.76	287,984.29	0.00	0.00			0.01	0.00	1,839,128.74
3300	Independent Study Centers	399,178.74	1,070.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	400,248.74
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	2,700,442.33	91,011.13	0.00	0.00	0.00	0.00	0.00			1,762.36	0.00	2,793,215.82
4110	Regular Education, Adult	5,501.00	0.00	0.00	1,631.00	0.00	0.00	0.00			0.00	0.00	7,132.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,356,306.58	448,768.77	11,650.66	13,528.07	219,496.60	0.00	0.00			940.37	0.00	2,050,691.05
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	46,353,764.59	1,999,010.66	26,209.71	185,421.59	1,673,248.25	4,215,563.31	0.00			4,484.39	0.00	54,457,702.50
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,235,273.54	0.00	0.00	0.00	1,235,273.54
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	323,402.36	0.00	0.00	0.00	323,402.36
8500	Child Care and Development Services	0.00	0.00	92.87	0.00	0.00	0.00	0.00	216,838.38	0.00	0.00	0.00	216,931.25
Total Direct Charged Costs		163,553,422.50	3,974,052.81	279,972.08	336,303.62	14,079,769.40	4,222,879.31	2,141,010.89	1,775,514.28	0.00	7,187.13	0.00	190,370,112.02

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	13,006,749.23	18,139,190.73	253,529.61	31,399,469.57
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	194,077.92	42,126.43	0.00	236,204.35
3300	Independent Study Centers	61,752.06	60,180.62	0.00	121,932.68
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	310,524.67	276,830.85	0.00	587,355.52
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	42,344.28	0.00	0.00	42,344.28
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,585,148.46	2,286,863.51	589,974.57	6,461,986.54
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	1,023,070.52	0.00	1,023,070.52
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	32,347.08	0.00	32,347.08
8500	Child Care and Development Svcs.	0.00	226,279.13	0.00	226,279.13
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		520,562.35		520,562.35
Total Allocated Support Costs		17,200,596.62	22,607,451.22	843,504.18	40,651,552.02

Unaudited Actuals
2019-20
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds	
1 Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	876,524.47
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	44,789.60
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,136,740.94
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,856,170.91
5 Total Central Administration Costs in General Fund and Charter Schools Funds	9,914,225.92
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	190,370,112.02
2 Total Allocated Costs (from Form PCR, Column 2, Total)	40,651,552.02
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	231,021,664.04
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	105,583.40
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,638,671.76
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	730.00
5 Total Direct Charged Costs in Other Funds	7,744,985.16
D. Total Direct Charged and Allocated Costs (B3 + C5)	238,766,649.20
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.15%

Unaudited Actuals
2019-20
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	220,999.28				220,999.28
Enterprise (Objects 1000-5999, 6400, and 6500)		91,105.53			91,105.53
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,734,638.74	1,734,638.74
Total Other Costs	220,999.28	91,105.53	0.00	1,734,638.74	2,046,743.55

Current LEA: 37-73791-0000000 San Marcos Unified		
Selected SELPA: PP		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
PP	North Coastal	

Unaudited Actuals
2019-20 Unaudited Actuals
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	(175,360.42)	0.00	(294,383.72)				
Other Sources/Uses Detail					600,000.00	150,000.00		
Fund Reconciliation							370,357.39	247,025.07
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	3,063.96	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,063.96
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	167,829.29	0.00	291,319.77	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							177,184.70	366,456.68
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	530.00	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	15,136,074.48		
Fund Reconciliation							0.00	136,074.48
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,944.63	0.00						
Other Sources/Uses Detail					18,486,393.22	15,691,461.48		
Fund Reconciliation							310,169.50	15,865,208.74
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					15,691,461.48	172,984.50		
Fund Reconciliation							15,864,445.98	172,984.50
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					21,912.11	3,199,246.35		
Fund Reconciliation							5,031.26	5,031.26
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

Unaudited Actuals
2019-20 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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	4,991.25	0.00						
Other Sources/Uses Detail					0.00	600,000.00		
Fund Reconciliation							36,976.00	74.00
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	65.25	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation							31,753.85	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	175,360.42	(175,360.42)	294,383.73	(294,383.72)	34,949,766.81	34,949,766.81	16,795,918.68	16,795,918.69

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,837
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	659,010.17	0.00	0.00	0.00	1,097,092.33	3,918,460.82	12,738,571.97		18,413,135.29
2000-2999	Classified Salaries	595,759.61	0.00	0.00	0.00	79,211.47	8,891,392.32	3,945,373.56		13,511,736.96
3000-3999	Employee Benefits	582,748.81	0.00	0.00	0.00	633,165.93	8,055,028.99	8,218,637.91		17,489,581.64
4000-4999	Books and Supplies	18,370.32	0.00	0.00	0.00	0.00	386,855.74	74,198.51		479,424.57
5000-5999	Services and Other Operating Expenditures	248,922.57	0.00	0.00	0.00	1,077.00	4,052,116.20	261,708.27		4,563,824.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,104,811.48	0.00	0.00	0.00	1,810,546.73	25,303,854.07	25,238,490.22	0.00	54,457,702.50
7310	Transfers of Indirect Costs	6,670.00	0.00	0.00	0.00	0.00	0.00	998.90		7,668.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,461,986.59								6,461,986.59
	Total Indirect Costs and PCR Allocations	6,468,656.59	0.00	0.00	0.00	0.00	0.00	998.90	0.00	6,469,655.49
	TOTAL COSTS	8,573,468.07	0.00	0.00	0.00	1,810,546.73	25,303,854.07	25,239,489.12	0.00	60,927,357.99
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	115,144.50	15,300.00	0.00		130,444.50
2000-2999	Classified Salaries	48,381.72	0.00	0.00	0.00	0.00	63,709.76	0.00		112,091.48
3000-3999	Employee Benefits	26,482.89	0.00	0.00	0.00	30,864.00	12,512.13	0.00		69,859.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,077.00	3,131,488.59	11,508.00		3,144,073.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	74,864.61	0.00	0.00	0.00	147,085.50	3,223,010.48	11,508.00	0.00	3,456,468.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	74,864.61	0.00	0.00	0.00	147,085.50	3,223,010.48	11,508.00	0.00	3,456,468.59
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									32,781.50
										3,423,687.09

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	659,010.17	0.00	0.00	0.00	981,947.83	3,903,160.82	12,738,571.97		18,282,690.79
2000-2999	Classified Salaries	547,377.89	0.00	0.00	0.00	79,211.47	8,827,682.56	3,945,373.56		13,399,645.48
3000-3999	Employee Benefits	556,265.92	0.00	0.00	0.00	602,301.93	8,042,516.86	8,218,637.91		17,419,722.62
4000-4999	Books and Supplies	18,370.32	0.00	0.00	0.00	0.00	386,855.74	74,198.51		479,424.57
5000-5999	Services and Other Operating Expenditures	248,922.57	0.00	0.00	0.00	0.00	920,627.61	250,200.27		1,419,750.45
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,029,946.87	0.00	0.00	0.00	1,663,461.23	22,080,843.59	25,226,982.22	0.00	51,001,233.91
7310	Transfers of Indirect Costs	6,670.00	0.00	0.00	0.00	0.00	0.00	998.90		7,668.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	6,461,986.59								6,461,986.59
	Total Indirect Costs and PCR Allocations	6,468,656.59	0.00	0.00	0.00	0.00	0.00	998.90	0.00	6,469,655.49
	TOTAL BEFORE OBJECT 8980	8,498,603.46	0.00	0.00	0.00	1,663,461.23	22,080,843.59	25,227,981.12	0.00	57,470,889.40
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									32,781.50
	TOTAL COSTS									57,503,670.90
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	369.18	0.00		369.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,903,430.16	25,793.25		2,929,223.41
3000-3999	Employee Benefits	31,437.27	0.00	0.00	0.00	29,797.22	2,126,884.51	422,386.11		2,610,505.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	308,001.76	614.81		308,616.57
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	135,660.71	0.00		135,660.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	31,437.27	0.00	0.00	0.00	29,797.22	5,474,346.32	448,794.17	0.00	5,984,374.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	998.90		998.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	998.90	0.00	998.90
	TOTAL BEFORE OBJECT 8980	31,437.27	0.00	0.00	0.00	29,797.22	5,474,346.32	449,793.07	0.00	5,985,373.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									32,781.50
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									30,126,429.14
	TOTAL COSTS									36,144,584.52

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	55,965,827.58	35,819,449.41
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	55,965,827.58	35,819,449.41
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	<u>2,899.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u> </u>	

3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	2,899.00	

SELPA: North Coastal (PP)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Expenditures by LEA (LE-CY) and the 2018-19 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: North Coastal (PP)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: North Coastal (PP)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	60,927,357.99		
b. Less: Expenditures paid from federal sources	3,423,687.09		
c. Expenditures paid from state and local sources	57,503,670.90	55,965,827.58	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		55,965,827.58	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	57,503,670.90	55,965,827.58	1,537,843.32

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	60,927,357.99		
b. Less: Expenditures paid from federal sources	3,423,687.09		
c. Expenditures paid from state and local sources	57,503,670.90	55,965,827.58	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		55,965,827.58	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	57,503,670.90	55,965,827.58	
d. Special education unduplicated pupil count	2,837	2,899	
e. Per capita state and local expenditures (A2c/A2d)	20,269.18	19,305.22	963.96

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	36,144,584.52	35,819,449.41	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		35,819,449.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>36,144,584.52</u>	<u>35,819,449.41</u>	<u>325,135.11</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	36,144,584.52	35,819,449.41	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		35,819,449.41	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>36,144,584.52</u>	<u>35,819,449.41</u>	
b. Special education unduplicated pupil count	<u>2,837</u>	<u>2,899</u>	
c. Per capita local expenditures (B2a/B2b)	<u>12,740.42</u>	<u>12,355.79</u>	<u>384.63</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

 Contact Name

 Title

 Telephone Number

 Email Address

Unaudited Actuals
Special Education Maintenance of Effort
2020-21 Budget vs. Actual Comparison Year
2020-21 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								2,837
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	671,583.00	0.00	0.00	0.00	1,172,874.70	17,826,666.40		19,671,124.10
2000-2999	Classified Salaries	607,795.08	0.00	0.00	0.00	77,351.76	13,328,763.37		14,013,910.21
3000-3999	Employee Benefits	476,508.72	0.00	0.00	0.00	489,489.70	14,288,256.50		15,254,254.92
4000-4999	Books and Supplies	22,650.00	0.00	0.00	0.00	0.00	651,152.77		673,802.77
5000-5999	Services and Other Operating Expenditures	254,720.00	0.00	0.00	0.00	1,102.00	5,240,349.00		5,496,171.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,033,256.80	0.00	0.00	0.00	1,740,818.16	51,345,188.04	0.00	55,119,263.00
7310	Transfers of Indirect Costs	6,251.00	0.00	0.00	0.00	0.00	1,684.00		7,935.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	6,251.00	0.00	0.00	0.00	0.00	1,684.00	0.00	7,935.00
	TOTAL COSTS	2,039,507.80	0.00	0.00	0.00	1,740,818.16	51,346,872.04	0.00	55,127,198.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	671,583.00	0.00	0.00	0.00	1,050,956.70	17,826,666.40		19,549,206.10
2000-2999	Classified Salaries	555,769.13	0.00	0.00	0.00	77,351.76	13,262,763.37		13,895,884.26
3000-3999	Employee Benefits	448,217.78	0.00	0.00	0.00	458,251.13	14,282,243.90		15,188,712.81
4000-4999	Books and Supplies	22,650.00	0.00	0.00	0.00	0.00	651,152.77		673,802.77
5000-5999	Services and Other Operating Expenditures	254,720.00	0.00	0.00	0.00	0.00	1,639,662.00		1,894,382.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,952,939.91	0.00	0.00	0.00	1,586,559.59	47,672,488.44	0.00	51,211,987.94
7310	Transfers of Indirect Costs	6,251.00	0.00	0.00	0.00	0.00	1,684.00		7,935.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	6,251.00	0.00	0.00	0.00	0.00	1,684.00	0.00	7,935.00
	TOTAL BEFORE OBJECT 8980	1,959,190.91	0.00	0.00	0.00	1,586,559.59	47,674,172.44	0.00	51,219,922.94
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								39,930.00
	TOTAL COSTS								51,259,852.94

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	3,062,367.92		3,062,367.92	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	1,919,035.14		1,919,035.14	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	409,306.00		409,306.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	265,929.00		265,929.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	5,656,638.06	0.00	5,656,638.06	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,684.00		1,684.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	1,684.00	0.00	1,684.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	5,658,322.06	0.00	5,658,322.06	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									39,930.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									32,342,615.87
	TOTAL COSTS									38,040,867.93

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,837
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	659,010.17	0.00	0.00	0.00	1,097,092.33	3,918,460.82	12,738,571.97		18,413,135.29
2000-2999	Classified Salaries	595,759.61	0.00	0.00	0.00	79,211.47	8,891,392.32	3,945,373.56		13,511,736.96
3000-3999	Employee Benefits	582,748.81	0.00	0.00	0.00	633,165.93	8,055,028.99	8,218,637.91		17,489,581.64
4000-4999	Books and Supplies	18,370.32	0.00	0.00	0.00	0.00	386,855.74	74,198.51		479,424.57
5000-5999	Services and Other Operating Expenditures	248,922.57	0.00	0.00	0.00	1,077.00	4,052,116.20	261,708.27		4,563,824.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,104,811.48	0.00	0.00	0.00	1,810,546.73	25,303,854.07	25,238,490.22	0.00	54,457,702.50
7310	Transfers of Indirect Costs	6,670.00	0.00	0.00	0.00	0.00	0.00	998.90		7,668.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,461,986.59								6,461,986.59
	Total Indirect Costs	6,670.00	0.00	0.00	0.00	0.00	0.00	998.90	0.00	7,668.90
	TOTAL COSTS	2,111,481.48	0.00	0.00	0.00	1,810,546.73	25,303,854.07	25,239,489.12	0.00	54,465,371.40
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	115,144.50	15,300.00	0.00		130,444.50
2000-2999	Classified Salaries	48,381.72	0.00	0.00	0.00	0.00	63,709.76	0.00		112,091.48
3000-3999	Employee Benefits	26,482.89	0.00	0.00	0.00	30,864.00	12,512.13	0.00		69,859.02
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	1,077.00	3,131,488.59	11,508.00		3,144,073.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	74,864.61	0.00	0.00	0.00	147,085.50	3,223,010.48	11,508.00	0.00	3,456,468.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	74,864.61	0.00	0.00	0.00	147,085.50	3,223,010.48	11,508.00	0.00	3,456,468.59
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									32,781.50
	TOTAL COSTS									3,423,687.09

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	659,010.17	0.00	0.00	0.00	981,947.83	3,903,160.82	12,738,571.97		18,282,690.79
2000-2999	Classified Salaries	547,377.89	0.00	0.00	0.00	79,211.47	8,827,682.56	3,945,373.56		13,399,645.48
3000-3999	Employee Benefits	556,265.92	0.00	0.00	0.00	602,301.93	8,042,516.86	8,218,637.91		17,419,722.62
4000-4999	Books and Supplies	18,370.32	0.00	0.00	0.00	0.00	386,855.74	74,198.51		479,424.57
5000-5999	Services and Other Operating Expenditures	248,922.57	0.00	0.00	0.00	0.00	920,627.61	250,200.27		1,419,750.45
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,029,946.87	0.00	0.00	0.00	1,663,461.23	22,080,843.59	25,226,982.22	0.00	51,001,233.91
7310	Transfers of Indirect Costs	6,670.00	0.00	0.00	0.00	0.00	0.00	998.90		7,668.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	6,461,986.59								6,461,986.59
	Total Indirect Costs	6,670.00	0.00	0.00	0.00	0.00	0.00	998.90	0.00	7,668.90
	TOTAL BEFORE OBJECT 8980	2,036,616.87	0.00	0.00	0.00	1,663,461.23	22,080,843.59	25,227,981.12	0.00	51,008,902.81
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									32,781.50
	TOTAL COSTS									51,041,684.31
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	369.18	0.00		369.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,903,430.16	25,793.25		2,929,223.41
3000-3999	Employee Benefits	31,437.27	0.00	0.00	0.00	29,797.22	2,126,884.51	422,386.11		2,610,505.11
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	308,001.76	614.81		308,616.57
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	135,660.71	0.00		135,660.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	31,437.27	0.00	0.00	0.00	29,797.22	5,474,346.32	448,794.17	0.00	5,984,374.98
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	998.90		998.90
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	998.90	0.00	998.90
	TOTAL BEFORE OBJECT 8980	31,437.27	0.00	0.00	0.00	29,797.22	5,474,346.32	449,793.07	0.00	5,985,373.88
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									32,781.50
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									30,126,429.14
	TOTAL COSTS									36,144,584.52

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: North Coastal (PP)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Budget by LEA (LB-B) and the 2019-20 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: North Coastal (PP)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	_____ 0.00	
Maximum available for MOE reduction (50% of increase in funding)	_____ 0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____ 0.00 (b)	

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____ 0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____ 0.00 (f)	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:		

SELPA: North Coastal (PP)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	55,127,198.00		
b. Less: Expenditures paid from federal sources	3,867,345.06		
c. Expenditures paid from state and local sources	51,259,852.94	55,965,827.58	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		55,965,827.58	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	51,259,852.94	55,965,827.58	(4,705,974.64)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2020-21	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	55,127,198.00		
b. Less: Expenditures paid from federal sources	3,867,345.06		
c. Expenditures paid from state and local sources	51,259,852.94	55,965,827.58	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		55,965,827.58	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	51,259,852.94	55,965,827.58	
d. Special education unduplicated pupil count	2837	2899	
e. Per capita state and local expenditures (A2c/A2d)	18,068.33	19,305.22	(1,236.89)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: North Coastal (PP)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	38,040,867.93	36,144,584.52	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		36,144,584.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	38,040,867.93	36,144,584.52	1,896,283.41

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	38,040,867.93	36,144,584.52	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		36,144,584.52	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	38,040,867.93	36,144,584.52	
b. Special education unduplicated pupil count	2,837	2,837	
c. Per capita local expenditures (B2a/B2b)	13,408.84	12,740.42	668.42

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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