



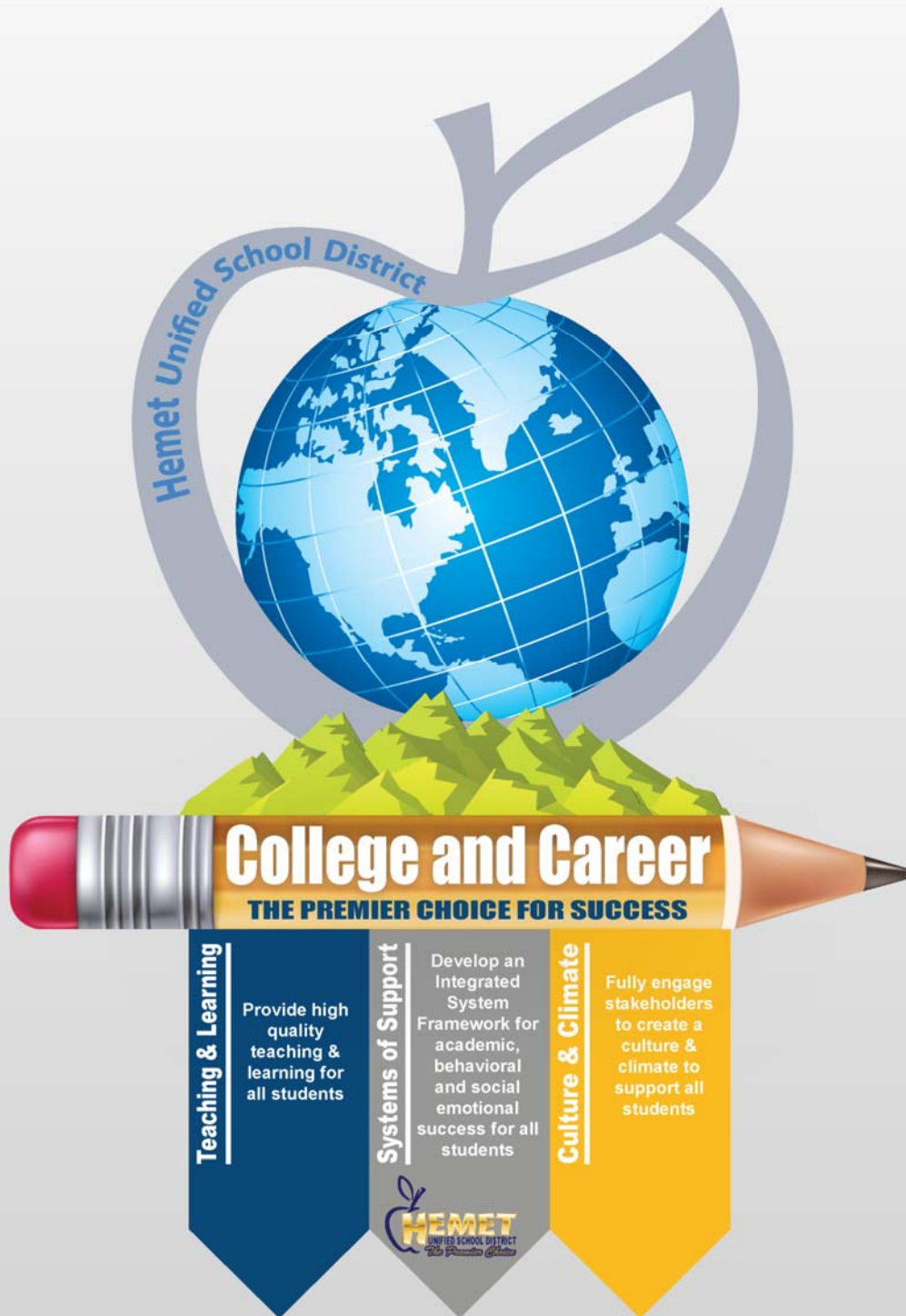
2020-21
Adopted Budget

Business Services
June 16, 2020



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COMBINED GENERAL FUND

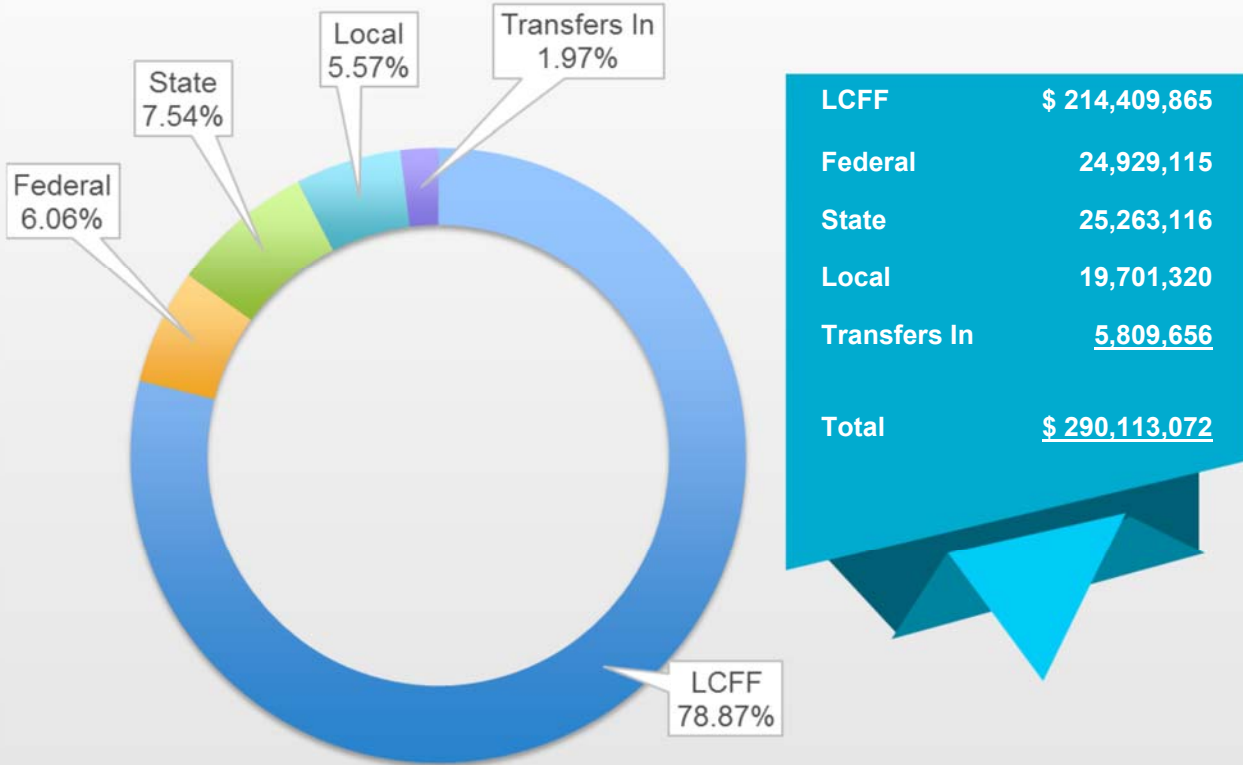
2020-21 BUDGET

Beginning Fund Balance	\$ 41,353,454
Revenues & Transfers In	\$ 290,113,072
Expenditures & Transfers Out	\$ 302,632,883
Change in Fund Balance	<u>(\$ 12,519,811)</u>
Ending Balance	\$ 28,833,643

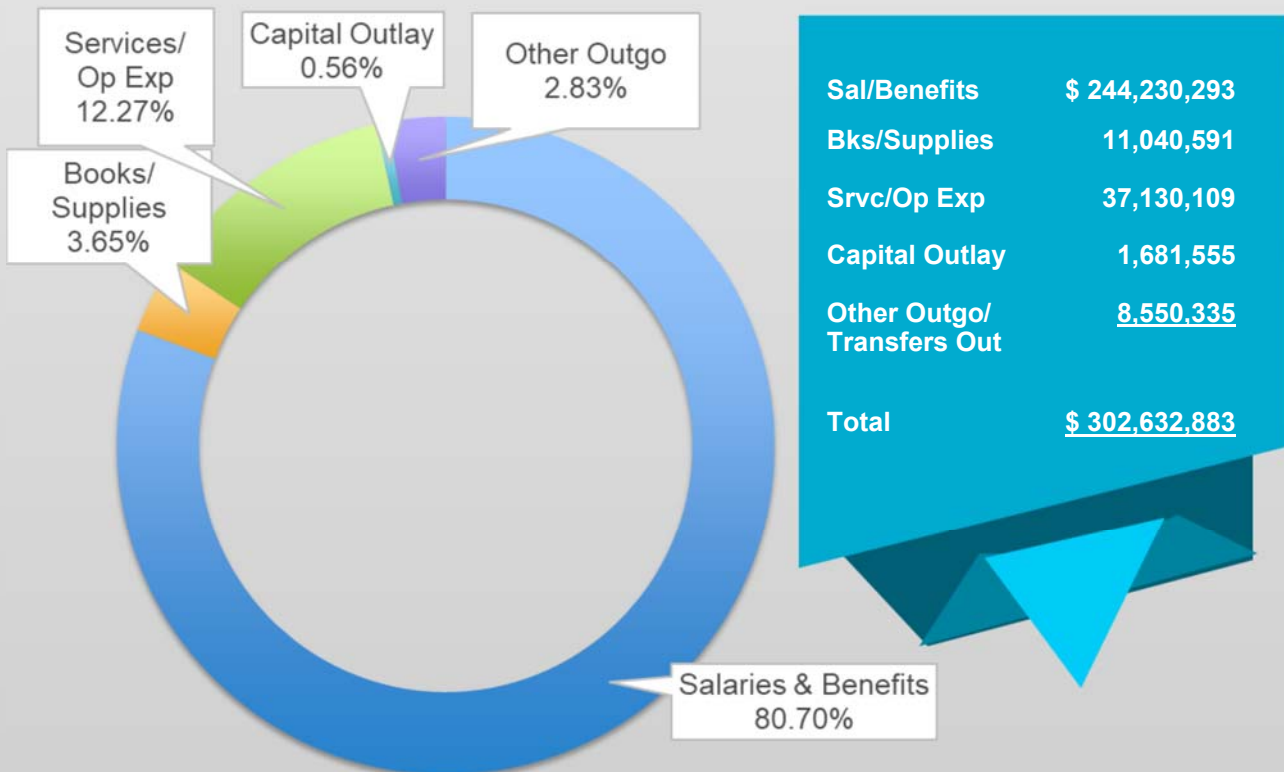
BUDGET ASSUMPTIONS

<u>Assumption</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
COLA (Base LCFF)	-7.92%	0%	0%
LCFF Base Funding Increase/ Decrease	(\$ 14,029,890)	(\$ 6,235)	\$ 0
LCFF S/C Funding Increase	(\$ 3,509,127)	\$ 202,526	\$ 0
Enrollment (including County)	21,644	21,644	21,644
Funded ADA (including County)	20,247	20,247	20,247
UPP—3 Year Average	85.46%	85.64%	85.64%
Salary Step & Column—CE	1.39%	1.39%	1.39%
Salary Step & Column—CL	1.73%	1.73%	1.73%
Salary Increase CE	2.0%	0%	0%
Salary Increase CL	2.0%	0%	0%
Fund Balance Reserve	5.00%	5.00%	5.00%

2020-21 General Fund Revenue



2020-21 General Fund Expenses



2020-21 OTHER FUNDS

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 09 Charter Schools	\$ 890,622	\$ 8,387,224	\$ 8,687,934	\$ 589,912
Fund 11—Adult Education	46,743	771,871	711,871	46,743
Fund 12 Child Development	450,413	2,924,678	3,117,193	257,898
Fund 13 Cafeteria	2,830,655	16,847,349	15,633,655	4,044,349
Fund 14 Deferred Maintenance	21,815	3,622,000	3,622,000	21,815
Fund 20 OPEB Reserve	4,784,143	315,000	-0-	5,099,143
Fund 21 Building Fund	24,725,477	400,000	16,533,555	8,591,922
Fund 25 Capital Facilities Fund	9,458,297	7,555,475	5,971,318	11,042,454
Fund 40 Capital Outlay Reserve	523,863	6,200	-0-	530,603
Fund 63 Enterprise Fund *	400,087	24,511,499	24,398,580	513,006
Fund 67 Self Insurance Fund**	1,419,610	1,739,036	2,017,510	1,141,136
Fund 68 OPEB Fund	90,727	874,533	900,000	65,260
TOTAL	\$ 45,642,452	\$ 67,894,865	\$ 81,593,616	\$ 31,943,701

* The beginning/ending Fund 63 —Transportation has an additional \$1.24 million for Pension and OPEB liabilities and \$3.0 for capital lease payables. The fund's cash balance is projected at \$4.7 million at the end of the 2020-21 fiscal year.

** In addition to the \$2.0 million in Fund 67-Self Insurance Fund ending balance, there is an additional \$8.1 million set aside for the funds Incurred But Not Realized (IBNR) liability. The fund's cash balance is projected to be \$10 million at the end of the 2020-21 fiscal year.

Hemet Unified School District
2020-21 Adopted Budget Multi-Year Projections
Combined General Fund

DESCRIPTION	Audited Actuals 2018-19	Percent of Change over PY	Estimated Actuals 2019-20	Percent of Change over PY	Projected Budget 2020-21	Percent of Change over PY	Projected Budget 2021-22	Percent of Change over PY	Projected Budget 2022-23	Percent of Change over PY
COLA Actual/Projection %	3.70%		3.26%		-7.92%		0.00%		0.00%	
ADA Actual/Projection (Number) (excluding County and Charter)	20,194	0.62%	20,411	1.07%	20,247	-0.80%	20,247	0.00%	20,247	0.00%
REVENUES										
REVENUE LIMIT/LCFF	\$222,486,924	9.13%	\$232,026,361	4.29%	\$214,409,865	-7.59%	\$214,606,156	0.09%	\$214,606,156	0.00%
FEDERAL	\$19,754,209	7.86%	\$17,042,099	-13.73%	\$24,929,115	46.28%	\$17,586,168	-29.46%	\$17,586,168	0.00%
STATE	\$26,536,870	6.64%	\$26,967,542	1.62%	\$25,263,116	-6.32%	\$25,689,025	1.69%	\$25,872,375	0.71%
LOCAL	\$17,933,672	7.52%	\$18,769,053	4.66%	\$19,701,320	4.97%	\$20,556,758	4.34%	\$21,021,174	2.26%
CONTRIBUTIONS	\$0	#DIV/0!	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$286,711,675	8.70%	\$294,805,055	2.82%	\$284,303,416	-3.56%	\$278,438,107	-2.06%	\$279,085,873	0.23%
EXPENDITURES										
Certificated Salaries	\$121,648,858	3.89%	\$122,380,410	0.60%	\$124,970,783	2.12%	\$119,099,186	-4.70%	\$122,276,507	2.67%
Classified Salaries	\$43,432,503	8.35%	\$44,213,559	1.80%	\$48,297,403	9.24%	\$46,164,321	-4.42%	\$47,606,109	3.12%
Benefits	\$62,330,391	11.39%	\$69,169,819	10.97%	\$70,962,107	2.59%	\$67,618,753	-4.71%	\$67,865,862	0.37%
Books & Supplies	\$12,760,229	-37.70%	\$13,647,789	6.96%	\$11,040,591	-19.10%	\$9,926,581	-10.09%	\$9,907,212	-0.20%
Contracts & Services	\$36,493,636	2.36%	\$36,737,907	0.67%	\$37,130,109	1.07%	\$34,976,121	-5.80%	\$35,899,832	2.64%
Capital Outlay	\$943,014	-60.08%	\$1,769,365	87.63%	\$1,681,555	-4.96%	\$2,183,500	29.85%	\$2,183,500	0.00%
Other Outgo	\$4,127,888	3.37%	\$4,127,307	-0.01%	\$5,582,728	35.26%	\$5,113,682	-8.40%	\$5,209,801	1.88%
Support Costs	(\$920,739)	21.39%	(\$628,021)	-31.79%	(\$654,393)	4.20%	(\$604,463)	-7.63%	(\$588,056)	-2.71%
Total Expenditures	\$280,815,781	2.16%	\$291,418,135	3.78%	\$299,010,883	2.61%	\$284,477,681	-4.86%	\$290,360,767	2.07%
OTHER SOURCES & USES										
Transfers In & Other Sources	\$5,987,334	2.16%	\$7,455,776	24.53%	\$5,809,656	-22.08%	\$5,640,779	-2.91%	\$5,640,779	0.00%
Transfers Out & Other Uses	\$3,724,236	20.68%	\$3,817,000	2.49%	\$3,622,000	-5.11%	\$3,770,000	4.09%	\$3,770,000	0.00%
Total Sources & Uses	\$2,263,098	-18.44%	\$3,638,776	60.79%	\$2,187,656	-39.88%	\$1,870,779	-14.48%	\$1,870,779	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	\$8,158,993	-197.88%	\$7,025,696	-13.89%	(\$12,519,811)	-278.20%	(\$4,168,795)	-66.70%	(\$9,404,115)	125.58%
FUND BALANCE, RESERVES										
Beginning Balance	\$26,168,766	-24.16%	\$34,327,759	31.18%	\$41,353,455	20.47%	\$28,833,644	-30.28%	\$24,664,848	-14.46%
Ending Balance	\$34,327,759	31.18%	\$41,353,455	20.47%	\$28,833,644	-30.28%	\$24,664,848	-14.46%	\$15,260,733	-38.13%
Reserve Amounts:										
Revolving Cash	\$25,000		\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$181,805		\$167,825		\$167,825		\$167,825		\$167,825	
Reserve for EU	14,227,580		14,031,525		14,401,412		14,472,411		14,615,813	
Legally Restricted Balances	4,370,663		4,067,060		3,322,012		2,856,361		2,582,033	
Other Assignments	3,619,996		21,543,886		9,776,621		-		-	
Textbook adoptions - Committed	-		-		-		-		-	
Supplemental/Intervention - Assigned	10,827,125		1,518,159		1,140,774		1,140,774		1,140,774	
Unappropriated	1,061,059		-		-		6,002,478		(3,270,712)	
Total EFB	\$34,313,228		\$41,353,455		\$28,833,644		\$24,664,848		\$15,260,733	
% of Reserve (9789)										

Hemet Unified School District
2020-21 Adopted Budget Multi-Year Projections
Unrestricted General Fund

DESCRIPTION	Audited Actuals 2018-19	Percent of Change	Estimated Actuals 2019-20	Percent of Change	Projected Budget 2020-21	Percent of Change	Projected Budget 2021-22	Percent of Change	Projected Budget 2022-23	Percent of Change
COLA Actual/Projection %	3.700%	137.18%	3.26%	-11.89%	-7.92%	-342.94%	0.00%	-100.00%	0.00%	#DIV/0!
LCFF Gap %	100.000%	122.37%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
ADA Actual/Projection (Number) (excluding County and Charter)	20,194.27	0.62%	20,411.01	1.07%	20,247.11	-0.80%	20,247.11	0.00%	20,247.11	0.00%
REVENUES										
LCFF	\$222,486,924	9.13%	\$232,026,361	4.29%	\$214,409,865	-7.59%	\$214,606,156	0.09%	\$214,606,156	0.00%
FEDERAL	\$2,935,339	257.31%	\$1,216,422	-58.56%	\$954,500	-21.53%	\$957,785	0.34%	\$957,785	0.00%
STATE	\$8,012,731	3.38%	\$5,625,349	-29.79%	\$4,233,137	-24.75%	\$4,229,758	-0.08%	\$4,256,191	0.62%
LOCAL	\$3,454,648	14.57%	\$3,186,166	-7.77%	\$2,410,264	-24.35%	\$3,032,273	25.81%	\$3,041,052	0.29%
CONTRIBUTIONS	(\$36,037,627)	12.18%	(\$35,139,436)	-2.49%	(\$31,795,442)	-9.52%	(\$36,942,000)	16.19%	(\$37,320,076)	1.02%
REVENUE TOTALS	\$200,852,015	9.55%	\$206,914,862	3.02%	\$190,212,324	-8.07%	\$185,883,972	-2.28%	\$185,541,108	-0.18%
EXPENDITURES										
Certificated Salaries	\$97,354,822	5.16%	\$98,848,629	1.53%	\$99,781,618	0.94%	\$93,544,778	-6.25%	\$96,351,560	3.00%
Classified Salaries	\$28,223,361	7.92%	\$28,585,663	1.28%	\$31,135,749	8.92%	\$28,702,338	-7.82%	\$29,838,541	3.96%
Benefits	\$38,888,660	11.05%	\$40,856,317	5.06%	\$41,517,526	1.62%	\$37,663,046	-9.28%	\$37,797,722	0.36%
Books & Supplies	\$8,876,507	-44.03%	\$10,012,824	12.80%	\$6,583,177	-34.25%	\$6,500,068	-1.26%	\$6,501,021	0.01%
Contracts & Services	\$27,222,716	6.88%	\$28,339,351	4.10%	\$27,009,350	-4.69%	\$26,663,197	-1.28%	\$27,668,363	3.77%
Capital Outlay	\$731,355	-64.76%	\$1,385,405	89.43%	\$1,585,000	14.41%	\$2,060,000	29.97%	\$2,060,000	0.00%
Other Outgo	\$293,643	28.32%	\$378,593	28.93%	\$1,772,320	368.13%	\$1,772,320	0.00%	\$1,772,320	0.00%
Support Costs	(\$2,369,906)	12.61%	(\$1,861,544)	-21.45%	(\$2,087,473)	12.14%	(\$2,087,473)	0.00%	(\$2,087,473)	0.00%
Total Expenditures	\$199,221,158	2.02%	\$206,545,238	3.68%	\$207,297,267	0.36%	\$194,818,274	-6.02%	\$199,902,054	2.61%
OTHER SOURCES & USES										
Transfers In & Other Sources	\$5,598,465	1.81%	\$7,006,675	25.15%	\$5,310,180	-24.21%	\$5,231,158	-1.49%	\$5,231,158	0.00%
Transfers Out & Other Uses	\$624,236	6.50%	\$47,000	-92.47%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
Total Sources & Uses	\$4,974,229	1.25%	\$6,959,675	39.91%	\$5,310,180	-23.70%	\$5,231,158	-1.49%	\$5,231,158	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	\$6,605,086	-193.98%	\$7,329,299	10.96%	(\$1,774,763)	-260.65%	(\$3,703,144)	-68.55%	(\$9,129,788)	146.54%
FUND BALANCE, RESERVES										
Beginning Balance	\$23,352,010	-23.13%	\$29,957,096	28.28%	\$37,286,395	24.47%	\$25,511,632	-31.58%	\$21,808,488	-14.52%
Ending Balance	\$29,957,096	28.28%	\$37,286,395	24.47%	\$25,511,632	-31.58%	\$21,808,488	-14.52%	\$12,678,700	-41.86%
Reserve Amounts:										
Revolving Cash	\$25,000		\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$181,805		\$167,825		\$167,825		\$167,825		\$167,825	
Reserve for EU	\$14,227,580		\$14,031,525		\$14,401,412		\$14,472,411		\$14,615,813	
Prepaid Expenditures	\$14,531		\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0		\$0		\$0		\$0		\$0	
Textbook adoptions - Assigned	\$0		\$0		\$0		\$0		\$0	
Supplemental/Intervention - Assigned	\$10,827,125		\$1,518,159		\$1,140,774		\$1,140,774		\$1,140,774	
Committed Balances -H&W Holding Acct	\$0		\$0		\$0		\$0		\$0	
Other Assigned Balances	\$3,619,996		\$21,543,886		\$9,776,621		\$0		\$0	
Unappropriated	\$1,061,059		\$0		\$0		\$6,002,478		(\$3,270,712)	
Total EFB	\$29,957,096		\$37,286,395		\$25,511,632		\$21,808,488		\$12,678,700	

Hemet Unified School District
2020-21 Adopted Budget Multi-Year Projections
Restricted General Fund

DESCRIPTION	Audited Actuals 2018-19	Percent of Change over PY	Estimated Actuals 2019-20	Percent of Change over PY	Projected Budget 2020-21	Percent of Change over PY	Projected Budget 2021-22	Percent of Change over PY	Projected Budget 2022-23	Percent of Change over PY
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REVENUES

	\$0	#DIV/0!	\$0.00	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE LIMIT										
FEDERAL	\$16,818,870	-3.85%	\$15,825,677.00	-5.91%	\$23,974,615	51.49%	\$16,628,383	-30.64%	\$16,628,383	0.00%
STATE	\$18,524,139	8.12%	\$21,342,193.00	15.21%	\$21,029,979	-1.46%	\$21,459,267	2.04%	\$21,616,184	0.73%
LOCAL	\$14,479,024	5.96%	\$15,582,887.00	7.62%	\$17,291,056	10.96%	\$17,524,485	1.35%	\$17,980,122	2.60%
CONTRIBUTIONS	\$36,037,627	12.18%	\$35,139,436.00	-2.49%	\$31,795,442	-9.52%	\$36,942,000	16.19%	\$37,320,076	1.02%
REVENUE TOTALS	\$85,859,660	6.77%	\$87,890,193.00	2.36%	\$94,091,092	7.06%	\$92,554,135	-1.63%	\$93,544,765	1.07%

EXPENDITURES

Certificated Salaries	\$24,294,036	-0.89%	\$23,531,781.00	-3.14%	\$25,189,165	7.04%	\$25,554,408	1.45%	\$25,924,947	1.45%
Classified Salaries	\$15,209,142	9.17%	\$15,627,896.00	2.75%	\$17,161,654	9.81%	\$17,461,983	1.75%	\$17,767,568	1.75%
Benefits	\$23,441,731	11.96%	\$28,313,502.00	20.78%	\$29,444,581	3.99%	\$29,955,707	1.74%	\$30,068,140	0.38%
Books & Supplies	\$3,883,722	-15.99%	\$3,634,965.00	-6.41%	\$4,457,414	22.63%	\$3,426,513	-23.13%	\$3,406,191	-0.59%
Contracts & Services	\$9,270,920	-8.96%	\$8,398,556.00	-9.41%	\$10,120,759	20.51%	\$8,312,924	-17.86%	\$8,231,469	-0.98%
Capital Outlay	\$211,659	-26.16%	\$383,960.00	81.40%	\$96,555	-74.85%	\$123,500	27.91%	\$123,500	0.00%
Other Outgo	\$3,834,245	1.85%	\$3,748,714.00	-2.23%	\$3,810,408	1.65%	\$3,341,362	-12.31%	\$3,437,481	2.88%
Support Costs	\$1,449,167	7.66%	\$1,233,523.00	-14.88%	\$1,433,080	16.18%	\$1,483,010	3.48%	\$1,499,417	1.11%
Total Expenditures	\$81,594,623	2.52%	\$84,872,897.00	4.02%	\$91,713,616	8.06%	\$89,659,407	-2.24%	\$90,458,713	0.89%

OTHER SOURCES & USES

Transfers In & Other Sources	\$388,869	7.50%	\$449,101.00	15.49%	\$499,476	11.22%	\$409,621	-17.99%	\$409,621	0.00%
Transfers Out & Other Uses	\$3,100,000	24.00%	\$3,770,000.00	21.61%	\$3,622,000	-3.93%	\$3,770,000	4.09%	\$3,770,000	0.00%
Total Sources & Uses	(\$2,711,131)	26.79%	(\$3,320,899.00)	22.49%	\$ (3,122,524)	-5.97%	\$ (3,360,379)	7.62%	\$ (3,360,379)	0.00%

NET INCREASE (DECREASE) IN FUND BALANCE

	\$1,553,907	-218.83%	(\$303,603.00)	-119.54%	(\$745,048)	145.40%	(\$465,651)	-37.50%	(\$274,327)	-41.09%
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FUND BALANCE, RESERVES

Beginning Balance	\$2,816,756	-31.71%	\$4,370,662.57	55.17%	\$4,067,060	-6.95%	\$3,322,012	-18.32%	\$2,856,361	-14.02%
Ending Balance	\$4,370,662.57	55.17%	\$4,067,059.57	-6.95%	\$3,322,012	-18.32%	\$2,856,361	-14.02%	\$2,582,033	-9.60%

Reserve Amounts:

Prop 39 Energy	-				-		-		-
LEA MediCal - 5640					170,000.00				
Restricted Lottery	919,828		1,615,472.00		891,148.00		-		-
Spec Ed Low Incidence Equip	142,051		125,698.00		90,836.00		-		-
Spec Ed Mental Health	200,192		340,646.00		375,023.00		161,938.88		93,594.27
Learning Communities	123,618		164,160.00		-		-		-
Classified Schl Employee Prof Dvlp Grant	186,759		72,838.00		-		-		-
College Readiness Block Grant	-		-		-		-		-
Low Performing Students Blk Grant	839,810		749,149.00		378,429.00		-		-
Routine Restricted Maintenance	1,382,934						200,000.00		250,000.00
Other Restricted - Redevelopment	575,471		22,113.00						
Unappropriated	0		976,983.57	3	1,416,575.57		2,494,421.80		2,238,439.10
Total Legally Restricted Balances	\$4,370,663		\$4,067,060		\$3,322,012		\$2,856,361		\$2,582,033

Multi-Year Financial Projection Assumptions

Combined General Fund

ATTACHMENT E

	7100-7299									Total	LCFF	Federal	State	Local	Other	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
2019-20 Estimated Actuals	122,380,410.00	44,213,559.00	69,169,819.00	13,647,789.00	36,737,907.00	1,769,365.00	4,127,307.00	(628,021.00)	3,817,000.00	295,235,135.00	232,026,361.00	17,042,099.00	26,967,542.00	18,769,053.00	7,455,776.00	302,260,831.00
2020-21 Adopted Budget										0.00						0.00
List separately:										0.00						0.00
ADA/COLA										0.00	(17,616,496.00)	1,650,667.00	(1,704,426.00)	932,267.00		(16,737,988.00)
CARES Act Funding										0.00		6,236,349.00				6,236,349.00
Revised Projections										0.00					(1,646,120.00)	(1,646,120.00)
step/column increase,	1,516,836.00	822,862.00	534,274.00							2,873,972.00						0.00
Negotiated Salary Increases	2,246,458.00	849,376.00	672,818.00							3,768,652.00						0.00
H&W Increase			217,468.00							217,468.00						0.00
Attrition/Hiring Freeze	(4,001,400.00)		(646,226.00)							(4,647,626.00)						0.00
Vacancies/Extra Duty/Subs added back due to COVID	2,828,479.00	2,411,606.00	1,013,954.00							6,254,039.00						0.00
Site Budget Reductions				(247,950.00)						(247,950.00)						0.00
LCAP Adjustments				(2,359,248.00)	392,202.00	(87,810.00)		(26,372.00)		(2,081,228.00)						0.00
RCOE CDS							1,455,421.00			1,455,421.00						0.00
RRM								(195,000.00)		(195,000.00)						0.00
										0.00						0.00
2020-21 Adopted Budget TOTALS	124,970,783.00	48,297,403.00	70,962,107.00	11,040,591.00	37,130,109.00	1,681,555.00	5,582,728.00	(654,393.00)	3,622,000.00	302,632,883.00	214,409,865.00	24,929,115.00	25,263,116.00	19,701,320.00	5,809,656.00	290,113,072.00
2021-22 Adjustments										0.00						0.00
List separately:										0.00						0.00
ADA/COLA										0.00	196,291.00	(1,106,598.00)	425,909.00	855,438.00		371,040.00
Removal of CARES										0.00		(6,236,349.00)				(6,236,349.00)
Revised Projections								49,930.00	148,000.00	197,930.00					(168,877.00)	(168,877.00)
step/column increase,	1,812,076.00	845,205.00	660,539.00							3,317,820.00						0.00
STRS/PERS			383,819.00							383,819.00						0.00
Fall off of carryover/1x grants				(1,030,901.00)	(1,481,591.00)		(469,046.00)			(2,981,538.00)						0.00
Maintenance/Facilities Projects						501,945.00				501,945.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
2021-22 TOTALS	126,782,859.00	49,142,608.00	72,006,465.00	10,009,690.00	35,648,518.00	2,183,500.00	5,113,682.00	(604,463.00)	3,770,000.00	304,052,859.00	214,606,156.00	17,586,168.00	25,689,025.00	20,556,758.00	5,640,779.00	284,078,886.00

Multi-Year Financial Projection Assumptions

Combined General Fund

ATTACHMENT E

	7100-7299						7100-7299			Total	LCFF	Federal	State	Local	Other	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
2022-23 Adjustments										0.00						0.00
List separately:										0.00						0.00
ADA/COLA										0.00		183,350.00	464,416.00			647,766.00
step/column increase,	1,838,351.00	859,996.00	675,955.00							3,374,302.00						0.00
STRS/PERS			(849,782.00)							(849,782.00)						0.00
LCAP/Grant Adjustments				(20,321.00)	251,314.00		96,119.00	16,406.00		343,518.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
										0.00						0.00
2022-23 TOTALS	128,621,210.00	50,002,604.00	71,832,638.00	9,989,369.00	35,899,832.00	2,183,500.00	5,209,801.00	(588,057.00)	3,770,000.00	306,920,897.00	214,606,156.00	17,586,168.00	25,872,375.00	21,021,174.00	5,640,779.00	284,726,652.00

**SUMMARY OF ASSUMPTIONS
2020-21 through 2022-2023**

Hemet Unified School District	2020-21	2021-22	2022-23
Fund 01 and/or Fund 09 Charter Projections			
Charter School ENROLLMENT	750.00	750.00	750.00
Charter School ADA PROJECTIONS	734.54	734.54	734.54

Direct - Funded Charter Projections			
Charter School ENROLLMENT			
Charter School ADA PROJECTIONS			
CalSTRS Percentage Increase in Employee Benefits	-0.950%	-0.130%	2.080%
CalSTRS Percentage Increase in Ending Fund Balance			

One Percent Salary Change (Include Management)			
Certificated (Salaries & Fixed Charges)	\$ 1,445,446.38	\$ 1,510,491.00	\$ 1,578,463.00
Classified (Salaries & Fixed Charges)	\$ 781,674.88	\$ 840,300.00	\$ 903,323.00

Staffing Change from Prior Year (Include New Schools Opening)			
Number of Certificated FTE (Increase/Decrease)	(37.00)		
Number of Classified FTE (Increase/Decrease)	(1.00)		
Certificated (Salaries only)	\$ 4,001,400.00		
Classified (Salaries only)			
Management (Salaries only)	\$ 100,000.00		

Number of New Schools Opening/Other			
Cost of Operations for New Schools (Objects 4XXX-6XXX)			

Contingency Plan
Use the box below to note any contingency plans, should Governor's Proposed Budget not materialize. (Ex: COLA, STRS rates, etc.)

COLLECTIVE BARGAINING AGREEMENT SURVEY

Please note that this is a survey document only for the Second Interim review letters and does not replace the requirement to make the Disclosure of Collective Bargaining Agreement available to the public for review, and to submit to the County Superintendent of Schools at least ten (10) working days prior to the date the governing board plans to act on the proposed agreement.

Certificated Bargaining Unit

- As of the adopted budget board date, the district is not settled with the Certificated bargaining unit for the 2019-20 fiscal year.
- As of the adopted budget board date, the district is settled with the Certificated bargaining unit for the 2019-20 fiscal year.
If settled, please provide a summary of the agreement with the Certificated bargaining unit below:

Classified Bargaining Unit

- As of the adopted budget board date, the district is not settled with the Classified bargaining unit for the 2019-20 fiscal year.
- As of the adopted budget board date, the district is settled with the Classified bargaining unit for the 2019-20 fiscal year.
If settled, please provide a summary of the agreement with the Classified bargaining unit below:

**HEMET UNIFIED SCHOOL DISTRICT
2020-21 Adopted Budget**

2020-21 General Fund Cash Flow

		JULY	AUG	SEPT	OCT	NOV	DEC	JAN							
		Projected	Projected	Projected	Projected	Projected	Projected	Projected							
A. BEGINNING CASH		10,634,430.76	28,823,048.76	14,924,029.76	10,650,132.76	8,385,893.76	2,994,530.76	13,947,437.76							
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	7,770,641.00	4.21%	7,770,641.00	4.21%	20,538,070.00	11.13%	14,034,730.00	7.60%	14,034,730.00	7.60%	20,538,070.00	11.13%	14,034,730.00	7.60%
Property Tax	8020-8089	0.00	0.00%	0.00	0.00%	2,091,429.00	6.68%	0.00	0.00%	1,596,579.00	5.10%	9,504,291.00	30.37%	7,845,818.00	25.07%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other LCFF	8091-8099	0.00	0.00%	(177,895.00)	12.00%	(43,732.00)	2.95%	(273,513.00)	18.45%	(126,009.00)	8.50%	(126,009.00)	8.50%	(126,009.00)	8.50%
Federal Revenues	8100-8299	386,287.00	1.55%	13,000.00	0.05%	271,322.00	1.09%	1,557,642.00	6.25%	552,560.00	2.22%	950,033.00	3.81%	2,600,265.00	10.43%
Other State Revenues	8300-8599	179,889.00	0.71%	6,948.00	0.03%	1,405.00	0.01%	564,466.00	2.23%	935,805.00	3.70%	1,808,154.00	7.16%	2,024,969.00	8.02%
Other Local Revenues	8600-8799	380,700.00	1.93%	1,318,299.00	6.69%	60,564.00	0.31%	1,744,358.00	8.85%	1,169,066.00	5.93%	1,158,922.00	5.88%	4,523,011.00	22.96%
Transfers In/Other Sources	8910-8979	0.00	0.00%	42,279.00	0.73%	42,279.00	0.73%	5,086,950.00	87.56%	0.00	0.00%	72,738.00	1.25%	72,738.00	1.25%
TOTAL RECEIPTS		8,717,517.00		8,973,272.00		22,961,337.00		22,714,633.00		18,162,731.00		33,906,199.00		30,975,522.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,365,040.00	1.09%	11,117,528.00	8.90%	11,098,609.00	8.88%	11,104,916.00	8.89%	11,092,303.00	8.88%	11,098,609.00	8.88%	11,123,834.00	8.90%
Classified Salaries	2000-2999	2,125,325.00	4.40%	4,104,011.00	8.50%	4,118,473.00	8.53%	4,201,778.00	8.70%	4,117,486.00	8.53%	4,089,319.00	8.47%	3,970,017.00	8.22%
Employee Benefits	3000-3999	1,863,378.00	2.63%	6,013,331.00	8.47%	6,188,612.00	8.72%	5,145,632.00	7.25%	5,167,339.00	7.28%	4,932,080.00	6.95%	5,276,828.00	7.44%
Books & Supplies	4000-4999	284,763.00	2.58%	972,354.00	8.81%	886,019.00	8.03%	1,006,229.00	9.11%	527,857.00	4.78%	439,853.00	3.98%	807,538.00	7.31%
Services & Operating Expenses	5000-5999	4,697,430.00	12.65%	1,523,425.00	4.10%	2,953,969.00	7.96%	3,477,030.00	9.36%	1,848,071.00	4.98%	2,325,821.00	6.26%	4,159,287.00	11.20%
Capital Outlays	6000-6999	0.00	0.00%	18,508.00	1.10%	228,552.00	13.59%	49,098.00	2.92%	384,561.00	22.87%	13,624.00	0.81%	655,709.00	38.99%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,766,356.00	49.55%	0.00	0.00%	372,187.00	6.67%	278,160.00	4.98%	97,165.00	1.74%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(76,237.00)	11.65%	(9,816.00)	1.50%	0.00	0.00%	(34,683.00)	5.30%
Transfers Out/Other Uses	7610-7699	3,622,000.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL DISBURSEMENTS		13,957,936.00		23,749,157.00		28,240,590.00		24,908,446.00		23,499,988.00		23,177,466.00		26,055,695.00	
D. INTERFUND LOANS	9311/9611	-		-		-		-		-		-		-	
TRANS	9640	-		-		-		-		-		-		-	
E. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		26,893,906.00	81.41%	1,384,886.00	4.19%	1,478,366.00	4.48%	55,395.00	0.17%	0.00	0.00%	228,506.00	0.69%	1,748,418.00	5.29%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		4,716.00	2.81%	19,451.00	11.59%	(27,590.00)	-16.44%	38,281.00	22.81%	(23,630.00)	-14.08%	9,734.00	5.80%	(13,527.00)	-8.06%
Accounts Payable		3,469,585.00	74.00%	527,471.00	11.25%	445,420.00	9.50%	164,102.00	3.50%	30,476.00	0.65%	14,066.00	0.30%	14,066.00	0.30%
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		23,429,037.00		876,866.00		1,005,356.00		(70,426.00)		(54,106.00)		224,174.00		1,720,825.00	
F. NET INCOME (B - C + D + E)		18,188,618.00		(13,899,019.00)		(4,273,897.00)		(2,264,239.00)		(5,391,363.00)		10,952,907.00		6,640,652.00	
ENDING CASH (A + F)		28,823,048.76		14,924,029.76		10,650,132.76		8,385,893.76		2,994,530.76		13,947,437.76		20,588,089.76	

**HEMET UNIFIED SCHOOL DISTRICT
2020-21 Adopted Budget**

2020-21 General Fund Cash Flow

		FEB		MARCH		APRIL		MAY		JUNE		ACCRUALS		TOTAL
		Projected		Projected		Projected		Projected		Projected		Projected		Projected
A. BEGINNING CASH		20,588,089.76		23,226,562.76		24,446,780.76		18,326,366.76		8,584,141.25		4,715,959.85		10,634,430.76
B. RECEIPTS:														
LCFF														
State Aid 8011	8011	15,144,821.00	8.20%	21,648,161.00	11.73%	11,814,547.00	6.40%	0.00	0.00%	0.00	0.00%	37,268,738.00	20.19%	184,597,879.00
Property Tax	8020-8089	665,755.00	2.13%	0.00	0.00%	3,239,370.00	10.35%	6,134,958.00	19.60%	216,242.00	0.69%	0.00	0.00%	31,294,442.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other LCFF	8091-8099	(37,061.00)	2.50%	(323,917.00)	21.85%	(74,123.00)	5.00%	(74,123.00)	5.00%	(74,123.00)	5.00%	(25,942.00)	1.75%	(1,482,456.00)
Federal Revenues	8100-8299	562,996.00	2.26%	2,315,077.00	9.29%	846,403.00	3.40%	77,681.00	0.31%	6,091,521.00	24.44%	8,704,328.00	34.92%	24,929,115.00
Other State Revenues	8300-8599	42,000.00	0.17%	2,031,656.00	8.04%	0.00	0.00%	354,155.00	1.40%	16,194,197.00	64.10%	1,119,472.00	4.43%	25,263,116.00
Other Local Revenues	8600-8799	99,018.00	0.50%	1,260,150.00	6.40%	1,282,464.00	6.51%	1,522,831.00	7.73%	2,423,961.00	12.30%	2,757,976.00	14.00%	19,701,320.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	37,733.00	0.65%	37,733.00	0.65%	37,733.00	0.65%	189,284.00	3.26%	190,189.00	3.27%	5,809,656.00
TOTAL RECEIPTS		16,477,529.00		26,968,860.00		17,146,394.00		8,053,235.00		25,041,082.00		50,014,761.00		290,113,072.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	11,130,141.00	8.91%	11,117,528.00	8.90%	11,123,834.00	8.90%	11,123,834.00	8.90%	11,941,180.00	9.56%	533,427.00	0.43%	124,970,783.00
Classified Salaries	2000-2999	4,146,578.00	8.59%	4,191,141.00	8.68%	4,079,182.00	8.45%	4,320,416.00	8.95%	3,751,407.00	7.77%	1,082,270.00	2.24%	48,297,403.00
Employee Benefits	3000-3999	5,304,815.00	7.48%	5,280,681.00	7.44%	5,197,574.00	7.32%	5,354,603.00	7.55%	14,870,442.00	20.96%	366,792.00	0.52%	70,962,107.00
Books & Supplies	4000-4999	482,362.00	4.37%	662,735.00	6.00%	602,249.00	5.45%	1,170,445.00	10.60%	1,996,058.00	18.08%	1,202,129.00	10.89%	11,040,591.00
Services & Operating Expenses	5000-5999	1,607,157.00	4.33%	3,615,755.00	9.74%	1,960,717.00	5.28%	3,826,886.00	10.31%	3,195,601.00	8.61%	1,938,960.00	5.22%	37,130,109.00
Capital Outlays	6000-6999	12,082.00	0.72%	17,994.00	1.07%	253,101.00	15.05%	12,854.00	0.76%	30,972.00	1.84%	4,500.00	0.27%	1,681,555.00
Other Outgo	7100-7299/7400-7499	548,538.00	9.83%	948,616.00	16.99%	57,156.00	1.02%	114,312.00	2.05%	(131,458.00)	-2.35%	531,696.00	9.52%	5,582,728.00
Indirect Costs	7300-7399	(279,099.00)	42.65%	(8,507.00)	1.30%	(11,452.00)	1.75%	(78,527.00)	12.00%	(98,159.00)	15.00%	(57,913.00)	8.85%	(654,393.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	3,622,000.00
TOTAL DISBURSEMENTS		22,952,574.00		25,825,943.00		23,262,361.00		25,844,823.00		35,556,043.00		5,601,861.00		302,632,883.00
D. INTERFUND LOANS														
TRANS	9311/9611	-		-		-		8,000,000.00		6,500,000.00	100.00%	(14,500,000.00)		0.00
	9640	8,000,000.00		-		-		-		-	100.00%	(8,000,000.00)		0.00
E. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		1,127,850.00	3.41%	83,093.00	0.25%	0.00	0.00%	0.00	0.00%	34,623.60	0.10%	0.00	0.00%	33,035,043.60
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		(14,332.00)	-8.54%	8,274.00	4.93%	(4,447.00)	-2.65%	58,739.00	35.00%	112,156.00	66.83%	0.00	0.00%	167,825.00
Accounts Payable		0.00	0.00%	14,066.00	0.30%	0.00	0.00%	9,376.51	0.20%	0.00	0.00%	0.00	0.00%	4,688,628.51
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL PRIOR YEAR TRANSACTIONS		1,113,518.00		77,301.00		(4,447.00)		49,362.49		146,779.60		0.00		28,514,240.09
F. NET INCOME (B - C + D+ E)		2,638,473.00		1,220,218.00		(6,120,414.00)		(9,742,225.51)		(3,868,181.40)		21,912,900.00		15,994,429.09
ENDING CASH (A +F)		23,226,562.76		24,446,780.76		18,326,366.76		8,584,141.25		4,715,959.85		26,628,859.85		26,628,859.85

**HEMET UNIFIED SCHOOL DISTRICT
2020-21 Adopted Budget**

2021-22 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Projected		Projected		Projected		Projected		Projected		Projected		Projected	
A. BEGINNING CASH		4,715,959.85		20,579,646.85		5,081,837.85		3,457,046.85		1,950,982.85		2,658,402.85		9,864,954.85	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	7,892,575.00	4.22%	7,892,575.00	4.22%	20,758,297.00	11.10%	14,254,957.00	7.62%	14,254,957.00	7.62%	20,758,297.00	11.10%	14,254,957.00	7.62%
Property Tax	8020-8089	0.00	0.00%	0.00	0.00%	2,093,324.00	6.68%	0.00	0.00%	1,598,025.00	5.10%	9,512,899.00	30.37%	7,852,922.00	25.07%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other LCFF	8091-8099	0.00	0.00%	(178,056.00)	12.00%	(43,772.00)	2.95%	(273,761.00)	18.45%	(126,123.00)	8.50%	(126,123.00)	8.50%	(126,123.00)	8.50%
Federal Revenues	8100-8299	3,720,875.00	21.16%	7,344.00	0.04%	153,281.00	0.87%	879,977.00	5.00%	312,165.00	1.78%	536,714.00	3.05%	1,468,999.00	8.35%
Other State Revenues	8300-8599	184,227.00	0.71%	7,116.00	0.03%	1,439.00	0.01%	578,078.00	2.23%	958,374.00	3.70%	1,851,761.00	7.16%	2,073,804.00	8.02%
Other Local Revenues	8600-8799	406,204.00	1.93%	1,406,615.00	6.69%	64,621.00	0.31%	1,861,219.00	8.85%	1,247,387.00	5.93%	1,236,561.00	5.88%	4,826,021.00	22.96%
Transfers In/Other Sources	8910-8979	0.00	0.00%	42,279.00	0.75%	42,279.00	0.75%	4,926,517.00	87.34%	0.00	0.00%	72,738.00	1.29%	72,738.00	1.29%
TOTAL RECEIPTS		12,203,881.00		9,177,873.00		23,069,469.00		22,226,987.00		18,244,785.00		33,842,847.00		30,423,318.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	1,300,905.00	1.09%	10,595,186.00	8.90%	10,577,157.00	8.88%	10,583,166.00	8.89%	10,571,147.00	8.88%	10,577,157.00	8.88%	10,601,196.00	8.90%
Classified Salaries	2000-2999	2,031,458.00	4.40%	3,922,754.00	8.50%	3,936,580.00	8.53%	4,016,204.00	8.70%	3,935,636.00	8.53%	3,908,711.00	8.47%	3,794,679.00	8.22%
Employee Benefits	3000-3999	1,775,584.00	2.63%	5,730,015.00	8.47%	5,897,035.00	8.72%	4,903,198.00	7.25%	4,923,882.00	7.28%	4,699,706.00	6.95%	5,028,210.00	7.44%
Books & Supplies	4000-4999	256,030.00	2.58%	874,242.00	8.81%	796,619.00	8.03%	904,699.00	9.11%	474,593.00	4.78%	395,471.00	3.98%	726,057.00	7.31%
Services & Operating Expenses	5000-5999	4,424,923.00	12.65%	1,435,049.00	4.10%	2,782,602.00	7.96%	3,275,321.00	9.36%	1,740,862.00	4.98%	2,190,896.00	6.26%	3,917,998.00	11.20%
Capital Outlays	6000-6999	0.00	0.00%	24,033.00	1.10%	296,775.00	13.59%	63,753.00	2.92%	499,353.00	22.87%	17,691.00	0.81%	851,438.00	38.99%
Other Outgo	7100-7299/7400-7499	0.00	0.00%	0.00	0.00%	2,533,934.00	49.55%	0.00	0.00%	340,917.00	6.67%	254,790.00	4.98%	89,002.00	1.74%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(70,420.00)	11.65%	(9,067.00)	1.50%	0.00	0.00%	(32,037.00)	5.30%
Transfers Out/Other Uses	7610-7699	3,770,000.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL DISBURSEMENTS		13,558,900.00		22,581,279.00		26,820,702.00		23,675,921.00		22,477,323.00		22,044,422.00		24,976,543.00	
D. INTERFUND LOANS	9311/9611	-		-		-		-		5,000,000.00		(5,000,000.00)		-	
TRANS	9640	-		-		-		-		-		-		-	
E. PRIOR YEAR TRANSACTIONS															
Accounts Receivable		39,859,367.00	78.65%	2,516,355.00	4.97%	2,686,209.00	5.30%	100,654.00	0.20%	0.00	0.00%	415,199.00	0.82%	3,176,898.00	6.27%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		4,716.00	2.81%	19,451.00	11.59%	(27,590.00)	-16.44%	38,281.00	22.81%	(23,630.00)	-14.08%	9,734.00	5.80%	(13,527.00)	-8.06%
Accounts Payable		8,145,377.00	145.40%	4,630,209.00	82.65%	532,177.00	9.50%	196,065.00	3.50%	36,412.00	0.65%	16,806.00	0.30%	16,806.00	0.30%
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00	
Due To Other Funds		14,500,000.00	#DIV/0!	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR															
TRANSACTIONS		17,218,706.00		(2,094,403.00)		2,126,442.00		(57,130.00)		(60,042.00)		408,127.00		3,146,565.00	
F. NET INCOME (B - C + D + E)		15,863,687.00		(15,497,809.00)		(1,624,791.00)		(1,506,064.00)		707,420.00		7,206,552.00		8,593,340.00	
ENDING CASH (A + F)		20,579,646.85		5,081,837.85		3,457,046.85		1,950,982.85		2,658,402.85		9,864,954.85		18,458,294.85	

**HEMET UNIFIED SCHOOL DISTRICT
2020-21 Adopted Budget**

2021-22 General Fund Cash Flow

		FEB		MARCH		APRIL		MAY		JUNE		ACCRUALS		TOTAL
		Projected		Projected		Projected		Projected		Projected		Projected		Projected
A. BEGINNING CASH		18,458,294.85		14,798,980.85		16,754,477.85		14,973,103.85		13,999,387.85		21,525,656.49		4,715,959.85
B. RECEIPTS:														
LCFF														
State Aid 8011	8011	15,382,468.00	8.22%	21,885,808.00	11.70%	15,382,468.00	8.22%	15,382,468.00	8.22%	18,181,134.00	9.72%	805,365.00	0.43%	187,086,326.00
Property Tax	8020-8089	666,357.00	2.13%	0.00	0.00%	3,242,303.00	10.35%	6,140,515.00	19.60%	216,440.31	0.69%	0.00	0.00%	31,322,785.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other LCFF	8091-8099	(37,095.00)	2.50%	(324,210.00)	21.85%	(74,190.00)	5.00%	(74,190.00)	5.00%	(74,190.00)	5.00%	(25,965.66)	1.75%	(1,483,798.66)
Federal Revenues	8100-8299	318,061.00	1.81%	1,307,886.00	7.44%	478,169.00	2.72%	43,885.00	0.25%	3,441,360.00	19.57%	4,917,452.00	27.96%	17,586,168.00
Other State Revenues	8300-8599	43,013.00	0.17%	2,080,651.00	8.04%	0.00	0.00%	362,696.00	1.40%	16,584,745.00	64.10%	1,146,471.04	4.43%	25,872,375.04
Other Local Revenues	8600-8799	105,652.00	0.50%	1,344,572.00	6.40%	1,368,380.00	6.51%	1,624,851.00	7.73%	2,586,349.00	12.30%	2,942,741.57	14.00%	21,021,173.57
Transfers In/Other Sources	8910-8979	0.00	0.00%	37,733.00	0.67%	37,733.00	0.67%	37,733.00	0.67%	185,062.00	3.28%	185,967.00	3.30%	5,640,779.00
TOTAL RECEIPTS		16,478,456.00		26,332,440.00		20,434,863.00		23,517,958.00		41,120,900.31		9,972,030.95		287,045,808.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	10,607,206.00	8.91%	10,595,186.00	8.90%	10,601,196.00	8.90%	10,601,196.00	8.90%	11,380,138.00	9.56%	508,350.00	0.43%	119,099,186.00
Classified Salaries	2000-2999	3,963,442.00	8.59%	4,006,037.00	8.68%	3,899,021.00	8.45%	4,129,603.00	8.95%	3,585,724.00	7.77%	1,034,472.00	2.24%	46,164,321.00
Employee Benefits	3000-3999	5,054,880.00	7.48%	5,031,883.00	7.44%	4,952,691.00	7.32%	5,102,322.00	7.55%	14,169,825.00	20.96%	349,522.00	0.52%	67,618,753.00
Books & Supplies	4000-4999	433,691.00	4.37%	595,865.00	6.00%	541,482.00	5.45%	1,052,345.00	10.60%	1,794,654.00	18.08%	1,080,833.07	10.89%	9,926,581.07
Services & Operating Expenses	5000-5999	1,513,923.00	4.33%	3,405,999.00	9.74%	1,846,972.00	5.28%	3,604,882.00	10.31%	3,010,220.00	8.61%	1,826,473.93	5.22%	34,976,120.93
Capital Outlays	6000-6999	15,688.00	0.72%	23,365.00	1.07%	328,652.00	15.05%	16,690.00	0.76%	40,220.04	1.84%	5,841.96	0.27%	2,183,500.00
Other Outgo	7100-7299/7400-7499	502,452.00	9.83%	868,915.00	16.99%	52,354.00	1.02%	104,708.00	2.05%	(120,414.37)	-2.35%	487,024.37	9.52%	5,113,682.00
Indirect Costs	7300-7399	(257,803.00)	42.65%	(7,858.00)	1.30%	(10,578.00)	1.75%	(72,536.00)	12.00%	(90,669.00)	15.00%	(53,494.59)	8.85%	(604,463.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	3,770,000.00
TOTAL DISBURSEMENTS		21,833,479.00		24,519,392.00		22,211,790.00		24,539,210.00		33,769,697.67		5,239,022.74		288,247,681.00
D. INTERFUND LOANS														
TRANS	9311/9611	-		-		-		-		-		-		0.00
	9640	-		-		-		-		-		-		0.00
E. PRIOR YEAR TRANSACTIONS														
Accounts Receivable		1,710,041.00	3.37%	150,981.00	0.30%	0.00	0.00%	0.00	0.00%	62,910.00	0.12%	0.00	0.00%	50,678,614.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		(14,332.00)	-8.54%	8,274.00	4.93%	(4,447.00)	-2.65%	58,739.00	35.00%	112,156.00	66.83%	0.00	0.00%	167,825.00
Accounts Payable		0.00	0.00%	16,806.00	0.30%	0.00	0.00%	11,203.00	0.20%	0.00	0.00%	0.00	0.00%	13,601,861.00
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	14,500,000.00
TOTAL PRIOR YEAR TRANSACTIONS		1,695,709.00		142,449.00		(4,447.00)		47,536.00		175,066.00		0.00		22,744,578.00
F. NET INCOME (B - C + D + E)		(3,659,314.00)		1,955,497.00		(1,781,374.00)		(973,716.00)		7,526,268.64		4,733,008.21		21,542,705.00
ENDING CASH (A + F)		14,798,980.85		16,754,477.85		14,973,103.85		13,999,387.85		21,525,656.49		26,258,664.70		26,258,664.85

District Name: Hemet USD Contact Name: Trevor Johnson Date: June 11, 2020

GENERAL FUND

The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2020 to December 2021.

X The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: <u>\$8,000,000</u>	Fund: <u>67</u>	Loan Date: <u>May 2021</u>
Amount: <u>\$500,000</u>	Fund: <u>67</u>	Loan Date: <u>June 2021</u>
Amount: <u>\$4,000,000</u>	Fund: <u>20</u>	Loan Date: <u>June 2021</u>
Amount: <u>\$2,000,000</u>	Fund: <u>63</u>	Loan Date: <u>June 2021</u>

X The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRAns amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: <u>\$8,000,000</u>	Type: <u>Mid</u>	Anticipated Funding Date: <u>February 2021</u>
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____
Amount: _____	Type: _____	Anticipated Funding Date: _____

The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education (**may not be a viable solution, recommend alternative cash options explored first**).

Amount: _____ Anticipated Funding Date: _____

The district does NOT have sufficient cash and has applied for a state deferral exemption.

Other Options – please describe below.

OTHER FUNDS

The district does NOT have sufficient cash in the _____ Fund and will do an internal temporary loan in the amount of \$_____ from the _____ Fund.

The district does NOT have sufficient cash in the _____ Fund and will do an internal temporary loan in the amount of \$_____ from the _____ Fund.

- ✓ Tax and Revenue Anticipation Notes (TRANS): TRANS are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANS are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANS is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANS with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANS with revenues deferred from one fiscal year to the next. Districts may issue a TRANS on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANS and its set-asides or repayments in the district’s cash flow projections.

- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013). In addition, our office strongly advises districts to consult with legal counsel prior to using *Cafeteria Special Revenue Fund (Fund 13)* and *Building Fund (Fund 21)* for temporary interfund borrowing purposes to remedy cash shortfalls.

- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.

- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

Hemet Unified (67082) - 2020-21 Budget Final (May Revise)										43974 v21					43974 v21																		
LOCAL CONTROL FUNDING FORMULA										2019-20					2020-21					2021-22					2022-23								
CALCULATE LCFF TARGET										2019-20					2020-21					2021-22					2022-23								
										COLA & Augmentation		Base Grant		Unduplicated Pupil			COLA & Augmentation		Base Grant		Unduplicated Pupil			COLA & Augmentation		Base Grant		Unduplicated Pupil					
										3.260%		0.00%		84.68%			0.000%		-7.92%		85.46%			2.480%		-12.18%		85.64%					
										Proration		Percentage			Proration		Percentage			Proration		Percentage			Proration		Percentage						
										2019-20		2019-20			2020-21		2020-21			2021-22		2021-22			2022-23		2022-23						
Unduplicated as % of Enrollment										3.260%		84.68%			0.000%		85.46%			2.480%		85.64%			3.260%		85.64%						
										ADA		Base		Gr Span		Supp		Concen		TARGET		ADA		Base		Gr Span		Supp		Concen		TARGET	
Grades TK-3	6,233.36	7,702	801	1,440	1,262	69,844,258	6,234.25	7,092	738	1,338	1,193	64,591,896	6,234.25	7,092	738	1,341	1,200	64,653,402	6,234.25	7,092	738	1,341	1,200	64,653,402	6,234.25	7,092	738	1,341	1,200	64,653,402			
Grades 4-6	4,476.52	7,818	1,324	1,160	46,118,218	4,477.50	7,199	1,230	1,096	42,652,042	4,477.50	7,199	1,233	1,103	42,692,656	4,477.50	7,199	1,233	1,103	42,692,656	4,477.50	7,199	1,233	1,103	42,692,656	4,477.50	7,199	1,233	1,103	42,692,656			
Grades 7-8	3,102.18	8,050	1,363	1,195	32,907,826	3,104.31	7,412	1,267	1,129	30,446,162	3,104.31	7,412	1,270	1,136	30,676,153	3,104.31	7,412	1,270	1,136	30,676,153	3,104.31	7,412	1,270	1,136	30,676,153	3,104.31	7,412	1,270	1,136	30,676,153			
Grades 9-12	6,431.95	9,329	243	1,621	1,420	81,130,036	6,431.05	8,590	223	1,506	1,342	74,995,933	6,431.05	8,590	223	1,509	1,350	75,067,346	6,431.05	8,590	223	1,509	1,350	75,067,346	6,431.05	8,590	223	1,509	1,350	75,067,346			
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL BASE	20,244.01	167,982,983	6,555,884	29,559,903	25,901,567	230,000,337	20,247.11	154,698,690	6,035,001	27,472,602	24,479,741	212,686,034	20,247.11	154,698,690	6,028,766	27,530,467	24,624,402	212,882,325	20,247.11	154,698,690	6,028,766	27,530,467	24,624,402	212,882,325	20,247.11	154,698,690	6,028,766	27,530,467	24,624,402	212,882,325			
Targeted Instructional Improvement Block Grant	-	-	-	-	-	375,152	-	-	-	-	-	337,637	-	-	-	-	-	337,637	-	-	-	-	-	337,637	-	-	-	-	-	337,637			
Home-to-School Transportation	-	-	-	-	-	1,540,216	-	-	-	-	-	1,386,194	-	-	-	-	-	1,386,194	-	-	-	-	-	1,386,194	-	-	-	-	-	1,386,194			
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						231,915,705						214,409,865						214,606,156						214,606,156									
Funded Based on Target Formula (based on prior year P-1 certification)						TRUE						TRUE						TRUE						TRUE									
ECONOMIC RECOVERY TARGET PAYMENT						-						-						-						-									
CALCULATE LCFF FLOOR						-						-						-						-									
Current year Funded ADA times Base per ADA						12-13	19-20						12-13	20-21						12-13	21-22						12-13	22-23					
Rate						ADA	ADA						ADA	ADA						ADA	ADA						ADA	ADA					
Current year Funded ADA times Other RL per ADA						5,329.96	20,244.01	107,899.764	5,329.96	20,247.11	107,916.286	5,329.96	20,247.11	107,916.286	5,329.96	20,247.11	107,916.286	5,329.96	20,247.11	107,916.286	5,329.96	20,247.11	107,916.286	5,329.96	20,247.11	107,916.286	5,329.96	20,247.11	107,916.286	5,329.96	20,247.11	107,916.286	
Necessary Small School Allowance at 12-13 rates						49.72	20,244.01	1,006,686	49.72	20,247.11	1,006,686	49.72	20,247.11	1,006,686	49.72	20,247.11	1,006,686	49.72	20,247.11	1,006,686	49.72	20,247.11	1,006,686	49.72	20,247.11	1,006,686	49.72	20,247.11	1,006,686	49.72	20,247.11	1,006,686	
2012-13 Categoricals						-	-	15,649,248	-	-	15,649,248	-	-	15,649,248	-	-	15,649,248	-	-	15,649,248	-	-	15,649,248	-	-	15,649,248	-	-	15,649,248	-	-	15,649,248	
Floor Adjustments						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less Fair Share Reduction						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Non-CDE certified New Charter: District PY rate * CY ADA						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						5	4,868.31	20,244.01	98,554,116	5	4,868.31	20,247.11	98,569,208	5	4,868.31	20,247.11	98,569,208	5	4,868.31	20,247.11	98,569,208	5	4,868.31	20,247.11	98,569,208	5	4,868.31	20,247.11	98,569,208	5	4,868.31	20,247.11	98,569,208
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						223,109,660						223,141,428						223,141,428						223,141,428									
CALCULATE LCFF PHASE-IN ENTITLEMENT						2019-20						2020-21						2021-22						2022-23									
LOCAL CONTROL FUNDING FORMULA TARGET						231,915,705						214,409,865						214,606,156						214,606,156									
LOCAL CONTROL FUNDING FORMULA FLOOR						223,109,660						223,141,428						223,141,428						223,141,428									
LCFF Need (LCFF Target less LCFF Floor, if positive)						-						-						-						-									
Current Year Gap Funding						100.00%						100.00%						100.00%						100.00%									
ECONOMIC RECOVERY PAYMENT						-						-						-						-									
Miscellaneous Adjustments						-						-						-						-									
LCFF Entitlement before Minimum State Aid provision						231,915,705						214,409,865						214,606,156						214,606,156									
CALCULATE STATE AID						231,915,705						214,409,865						214,606,156						214,606,156									
Transition Entitlement						(29,794,495)						(29,654,811)						(29,654,811)						(29,654,811)									
Local Revenue (including RDA)						202,121,210						184,755,054						184,951,345						184,951,345									
Gross State Aid						-						-						-						-									
CALCULATE MINIMUM STATE AID						12-13 Rate	19-20 ADA						12-13 Rate	20-21 ADA						12-13 Rate	21-22 ADA						12-13 Rate	22-23 ADA					
2012-13 RL/Charter Gen BG adjusted for ADA						5,379.69	20,244.01	108,906,498	5,379.69	20,247.11	108,923,175	5,379.69	20,247.11	108,923,175	5,379.69	20,247.11	108,923,175	5,379.69	20,247.11	108,923,175	5,379.69	20,247.11	108,923,175	5,379.69	20,247.11	108,923,175	5,379.69	20,247.11	108,923,175	5,379.69	20,247.11	108,923,175	
2012-13 NSS Allowance (deficit)						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Minimum State Aid Adjustments						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Less Current Year Property Taxes/In Lieu						(29,794,495)						(29,654,811)						(29,654,811)						(29,654,811)									
Subtotal State Aid for Historical RL/Charter General BG						79,112,003						79,268,364						79,268,364						79,268,364									
Categorical funding from 2012-13						15,649,248						15,649,248						15,649,248						15,649,248									
Charter Categorical Block Grant adjusted for ADA						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Minimum State Aid Guarantee Before Proration Factor						94,761,251						94,917,612						94,917,612						94,917,612									
Proration Factor						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Minimum State Aid Guarantee						94,761,251						85,425,851						85,425,851						85,425,851									
CHARTER SCHOOL MINIMUM STATE AID OFFSET						-						-						-						-									
Local Control Funding Formula Target Base (2019-20 forward)						-						-						-						-									
Minimum State Aid plus Property Taxes including RDA						-						-						-						-									
Offset						-						-						-						-									
Minimum State Aid Prior to Offset						-						-						-						-									
Total Minimum State Aid with Offset						-						-						-						-									
TOTAL STATE AID						202,121,210						184,755,054						184,951,345						184,951,345									
Additional State Aid (Additional SA)						-						-						-						-									
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						231,915,705						214,409,865						214,606,156						214,606,156									
CHANGE OVER PRIOR YEAR						4.19%	9,316,122	-7.55%	(17,505,840)	0.09%	196,291	0.00%	-	0.09%	196,291	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
LCFF Entitlement PER ADA						11,456						10,590						10,599						10,599									
PER ADA CHANGE OVER PRIOR YEAR						3.93%	433	-7.56%	(866)	0.08%	9	0.00%	-	0.08%	9	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
BASIC AID STATUS (school districts only)						Non-Basic Aid						Non-Basic Aid						Non-Basic Aid						Non-Basic Aid									
LCFF SOURCES INCLUDING EXCESS TAXES						2019-20						2020-21						2021-22						2022-23									
State Aid						6.35%	12,072,671	-8.59%	(17,366,156)	0.11%	196,291	0.00%	-	0.11%	196,291	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-
Property Taxes net of in-lieu						-8.47%	(2,756,549)	-0																									

**LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant**

	2019-20	2020-21	2021-22	2022-23
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>	55,461,470	51,952,343	52,154,869	52,154,869
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils				
3. Difference [1] less [2]				
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate				
<i>GAP funding rate</i>				
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]<0 then [1]) (for LCAP entry)</i>	55,461,470	51,952,343	52,154,869	52,154,869
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>	174,538,867	160,733,691	160,727,456	160,727,456
<i>LCFF Phase-In Entitlement</i>	231,915,705	214,409,865	214,606,156	214,606,156
7/8. Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>	31.78%	32.32%	32.45%	32.45%

**percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.*

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES

	2019-20	2020-21	2021-22	2022-23
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 55,461,470	\$ 51,952,343	\$ 52,154,869	\$ 52,154,869
Current year Percentage to Increase or Improve Services	31.78%	32.32%	32.45%	32.45%

2020-21 Adopted Budget

State Forms



ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Hemet USD - PDSC
Date: June 16, 2020

Place: Hemet USD - PDSC
Date: June 16, 2020
Time: 06:30 PM

Adoption Date: June 16, 2020

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

Contact person for additional information on the budget reports:

Name: Trevor Johnson Telephone: 951-765-5100
Title: Assistant Director, Fiscal Services E-mail: tjohnson1@hemetusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
				Jun 16, 2020
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 9,288,443.00
Less: Amount of total liabilities reserved in budget:	\$ 9,288,443.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Trevor Johnson

Title: Assistant Director, Fiscal Services

Telephone: 951-765-5100

E-mail: tjohnson1@hemetusd.org

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	232,026,361.00	0.00	232,026,361.00	214,409,865.00	0.00	214,409,865.00	-7.6%
2) Federal Revenue		8100-8299	1,216,422.00	15,825,677.00	17,042,099.00	954,500.00	23,974,615.00	24,929,115.00	46.3%
3) Other State Revenue		8300-8599	5,625,349.00	21,342,193.00	26,967,542.00	4,233,137.00	21,029,979.00	25,263,116.00	-6.3%
4) Other Local Revenue		8600-8799	3,186,166.00	15,582,887.00	18,769,053.00	2,410,264.00	17,291,056.00	19,701,320.00	5.0%
5) TOTAL, REVENUES			242,054,298.00	52,750,757.00	294,805,055.00	222,007,766.00	62,295,650.00	284,303,416.00	-3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	98,848,629.00	23,531,781.00	122,380,410.00	99,781,618.00	25,189,165.00	124,970,783.00	2.1%
2) Classified Salaries		2000-2999	28,585,663.00	15,627,896.00	44,213,559.00	31,135,749.00	17,161,654.00	48,297,403.00	9.2%
3) Employee Benefits		3000-3999	40,856,317.00	28,313,502.00	69,169,819.00	41,517,526.00	29,444,581.00	70,962,107.00	2.6%
4) Books and Supplies		4000-4999	10,012,824.00	3,634,965.00	13,647,789.00	6,583,177.00	4,457,414.00	11,040,591.00	-19.1%
5) Services and Other Operating Expenditures		5000-5999	28,339,351.00	8,398,556.00	36,737,907.00	27,009,350.00	10,120,759.00	37,130,109.00	1.1%
6) Capital Outlay		6000-6999	1,385,405.00	383,960.00	1,769,365.00	1,585,000.00	96,555.00	1,681,555.00	-5.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	378,593.00	3,748,714.00	4,127,307.00	1,772,320.00	3,810,408.00	5,582,728.00	35.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,861,544.00)	1,233,523.00	(628,021.00)	(2,087,473.00)	1,433,080.00	(654,393.00)	4.2%
9) TOTAL, EXPENDITURES			206,545,238.00	84,872,897.00	291,418,135.00	207,297,267.00	91,713,616.00	299,010,883.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,509,060.00	(32,122,140.00)	3,386,920.00	14,710,499.00	(29,417,966.00)	(14,707,467.00)	-534.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,006,675.00	449,101.00	7,455,776.00	5,310,180.00	499,476.00	5,809,656.00	-22.1%
b) Transfers Out		7600-7629	47,000.00	3,770,000.00	3,817,000.00	0.00	3,622,000.00	3,622,000.00	-5.1%
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	(35,139,436.00)	35,139,436.00	0.00	(31,795,442.00)	31,795,442.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,179,761.00)	31,818,537.00	3,638,776.00	(26,485,262.00)	28,672,918.00	2,187,656.00	-39.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,329,299.00	(303,603.00)	7,025,696.00	(11,774,763.00)	(745,048.00)	(12,519,811.00)	-278.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,957,095.00	4,370,662.00	34,327,757.00	37,286,394.00	4,067,059.00	41,353,453.00	20.5%
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)			29,957,095.00	4,370,662.00	34,327,757.00	37,286,394.00	4,067,059.00	41,353,453.00	20.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,957,095.00	4,370,662.00	34,327,757.00	37,286,394.00	4,067,059.00	41,353,453.00	20.5%
2) Ending Balance, June 30 (E + F1e)			37,286,394.00	4,067,059.00	41,353,453.00	25,511,631.00	3,322,011.00	28,833,642.00	-30.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	167,825.00	0.00	167,825.00	167,825.00	0.00	167,825.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,067,059.00	4,067,059.00	0.00	3,322,011.00	3,322,011.00	-18.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	775,260.00	0.00	775,260.00	525,586.00	0.00	525,586.00	-32.2%
d) Assigned									
Other Assignments		9780	22,286,784.00	0.00	22,286,784.00	10,391,808.00	0.00	10,391,808.00	-53.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,031,525.00	0.00	14,031,525.00	14,401,412.00	0.00	14,401,412.00	2.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,975,569.00	483,985.00	12,459,554.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
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	25,118,000.00	3,625,781.00	28,743,781.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	167,825.00	0.00	167,825.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			37,286,394.00	4,109,766.00	41,396,160.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	42,707.00	42,707.00				
6) TOTAL, LIABILITIES			0.00	42,707.00	42,707.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			37,286,394.00	4,067,059.00	41,353,453.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	173,657,483.00	0.00	173,657,483.00	158,584,518.00	0.00	158,584,518.00	-8.7%
Education Protection Account State Aid - Current Year		8012	26,009,378.00	0.00	26,009,378.00	26,013,361.00	0.00	26,013,361.00	0.0%
State Aid - Prior Years		8019	110,656.00	0.00	110,656.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	320,687.00	0.00	320,687.00	320,454.00	0.00	320,454.00	-0.1%
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	31,310,450.00	0.00	31,310,450.00	29,859,085.00	0.00	29,859,085.00	-4.6%
Unsecured Roll Taxes		8042	1,342,898.00	0.00	1,342,898.00	1,308,455.00	0.00	1,308,455.00	-2.6%
Prior Years' Taxes		8043	2,025,244.00	0.00	2,025,244.00	2,025,244.00	0.00	2,025,244.00	0.0%
Supplemental Taxes		8044	735,879.00	0.00	735,879.00	481,194.00	0.00	481,194.00	-34.6%
Education Revenue Augmentation Fund (ERAF)		8045	(3,501,633.00)	0.00	(3,501,633.00)	(4,214,680.00)	0.00	(4,214,680.00)	20.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,515,041.00	0.00	1,515,041.00	1,514,690.00	0.00	1,514,690.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			233,526,083.00	0.00	233,526,083.00	215,892,321.00	0.00	215,892,321.00	-7.6%
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	(1,499,722.00)	0.00	(1,499,722.00)	(1,482,456.00)	0.00	(1,482,456.00)	-1.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			232,026,361.00	0.00	232,026,361.00	214,409,865.00	0.00	214,409,865.00	-7.6%
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	4,365,408.00	4,365,408.00	0.00	4,343,289.00	4,343,289.00	-0.5%
Special Education Discretionary Grants		8182	0.00	268,940.00	268,940.00	0.00	402,010.00	402,010.00	49.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	62,500.00	0.00	62,500.00	62,500.00	0.00	62,500.00	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	1,938,952.00	1,938,952.00	0.00	2,075,962.00	2,075,962.00	7.1%
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		5,490,594.00	5,490,594.00		7,572,718.00	7,572,718.00	37.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		880,244.00	880,244.00		816,963.00	816,963.00	-7.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		331,395.00	331,395.00		264,283.00	264,283.00	-20.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		1,895,629.00	1,895,629.00		1,562,467.00	1,562,467.00	-17.6%
Career and Technical Education	3500-3599	8290		143,079.00	143,079.00		213,676.00	213,676.00	49.3%
All Other Federal Revenue	All Other	8290	1,153,922.00	511,436.00	1,665,358.00	892,000.00	6,723,247.00	7,615,247.00	357.3%
TOTAL, FEDERAL REVENUE			1,216,422.00	15,825,677.00	17,042,099.00	954,500.00	23,974,615.00	24,929,115.00	46.3%
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	839,116.00	0.00	839,116.00	862,291.00	0.00	862,291.00	2.8%
Lottery - Unrestricted and Instructional Materials		8560	3,292,404.00	1,245,712.00	4,538,116.00	3,310,846.00	1,139,447.00	4,450,293.00	-1.9%
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		2,855,361.00	2,855,361.00		2,873,666.00	2,873,666.00	0.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		169,137.00	169,137.00		0.00	0.00	-100.0%
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		517,319.00	517,319.00		416,518.00	416,518.00	-19.5%
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	1,493,829.00	16,554,664.00	18,048,493.00	60,000.00	16,600,348.00	16,660,348.00	-7.7%
TOTAL, OTHER STATE REVENUE			5,625,349.00	21,342,193.00	26,967,542.00	4,233,137.00	21,029,979.00	25,263,116.00	-6.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	4,180,000.00	4,180,000.00	0.00	4,280,000.00	4,280,000.00	2.4%
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	10,389.00	0.00	10,389.00	10,000.00	0.00	10,000.00	-3.7%
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	237,000.00	0.00	237,000.00	175,000.00	0.00	175,000.00	-26.2%
Interest		8660	395,000.00	0.00	395,000.00	270,000.00	0.00	270,000.00	-31.6%
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	149,332.00	0.00	149,332.00	128,086.00	0.00	128,086.00	-14.2%
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	2,394,445.00	120,909.00	2,515,354.00	1,827,178.00	51,000.00	1,878,178.00	-25.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		11,281,978.00	11,281,978.00		12,960,056.00	12,960,056.00	14.9%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,186,166.00	15,582,887.00	18,769,053.00	2,410,264.00	17,291,056.00	19,701,320.00	5.0%
TOTAL, REVENUES			242,054,298.00	52,750,757.00	294,805,055.00	222,007,766.00	62,295,650.00	284,303,416.00	-3.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	80,147,428.00	14,994,829.00	95,142,257.00	81,447,296.00	15,830,854.00	97,278,150.00	2.2%
Certificated Pupil Support Salaries		1200	5,417,193.00	4,978,802.00	10,395,995.00	5,526,400.00	5,301,847.00	10,828,247.00	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	10,678,365.00	1,791,282.00	12,469,647.00	10,614,891.00	1,997,575.00	12,612,466.00	1.1%
Other Certificated Salaries		1900	2,605,643.00	1,766,868.00	4,372,511.00	2,193,031.00	2,058,889.00	4,251,920.00	-2.8%
TOTAL, CERTIFICATED SALARIES			98,848,629.00	23,531,781.00	122,380,410.00	99,781,618.00	25,189,165.00	124,970,783.00	2.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,809,145.00	9,869,135.00	11,678,280.00	2,468,438.00	10,868,707.00	13,337,145.00	14.2%
Classified Support Salaries		2200	9,194,907.00	3,132,222.00	12,327,129.00	9,936,380.00	3,292,248.00	13,228,628.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	3,539,732.00	380,381.00	3,920,113.00	3,489,418.00	494,240.00	3,983,658.00	1.6%
Clerical, Technical and Office Salaries		2400	10,453,285.00	878,693.00	11,331,978.00	11,284,164.00	944,113.00	12,228,277.00	7.9%
Other Classified Salaries		2900	3,588,594.00	1,367,465.00	4,956,059.00	3,957,349.00	1,562,346.00	5,519,695.00	11.4%
TOTAL, CLASSIFIED SALARIES			28,585,663.00	15,627,896.00	44,213,559.00	31,135,749.00	17,161,654.00	48,297,403.00	9.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,642,385.00	18,402,906.00	35,045,291.00	16,003,437.00	18,439,663.00	34,443,100.00	-1.7%
PERS		3201-3202	5,271,015.00	3,171,744.00	8,442,759.00	6,007,176.00	3,766,543.00	9,773,719.00	15.8%
OASDI/Medicare/Alternative		3301-3302	3,438,756.00	1,537,961.00	4,976,717.00	3,712,681.00	1,744,886.00	5,457,567.00	9.7%
Health and Welfare Benefits		3401-3402	14,111,869.00	4,791,778.00	18,903,647.00	14,135,674.00	4,985,441.00	19,121,115.00	1.2%
Unemployment Insurance		3501-3502	62,317.00	19,159.00	81,476.00	65,448.00	21,175.00	86,623.00	6.3%
Workers' Compensation		3601-3602	953,702.00	293,316.00	1,247,018.00	981,899.00	317,473.00	1,299,372.00	4.2%
OPEB, Allocated		3701-3702	357,073.00	96,638.00	453,711.00	569,423.00	169,400.00	738,823.00	62.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,200.00	0.00	19,200.00	41,788.00	0.00	41,788.00	117.6%
TOTAL, EMPLOYEE BENEFITS			40,856,317.00	28,313,502.00	69,169,819.00	41,517,526.00	29,444,581.00	70,962,107.00	2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	203,974.00	549,140.00	753,114.00	108,820.00	1,724,844.00	1,833,664.00	143.5%
Books and Other Reference Materials		4200	136,174.00	66,311.00	202,485.00	296,427.00	102,506.00	398,933.00	97.0%
Materials and Supplies		4300	4,704,958.00	1,837,347.00	6,542,305.00	4,069,614.00	2,439,556.00	6,509,170.00	-0.5%
Noncapitalized Equipment		4400	4,946,733.00	1,182,167.00	6,128,900.00	2,088,316.00	190,508.00	2,278,824.00	-62.8%
Food		4700	20,985.00	0.00	20,985.00	20,000.00	0.00	20,000.00	-4.7%
TOTAL, BOOKS AND SUPPLIES			10,012,824.00	3,634,965.00	13,647,789.00	6,583,177.00	4,457,414.00	11,040,591.00	-19.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,640,549.00	2,640,549.00	0.00	3,053,195.00	3,053,195.00	15.6%
Travel and Conferences		5200	470,496.00	370,199.00	840,695.00	755,903.00	186,042.00	941,945.00	12.0%
Dues and Memberships		5300	139,078.00	10,475.00	149,553.00	141,010.00	12,200.00	153,210.00	2.4%
Insurance		5400 - 5450	1,854,749.00	0.00	1,854,749.00	1,976,200.00	0.00	1,976,200.00	6.5%
Operations and Housekeeping Services		5500	4,823,757.00	50,440.00	4,874,197.00	5,470,000.00	55,200.00	5,525,200.00	13.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,383,983.00	894,440.00	3,278,423.00	2,539,386.00	822,599.00	3,361,985.00	2.5%
Transfers of Direct Costs		5710	(115,770.00)	115,770.00	0.00	(50,424.00)	50,424.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,064,689.00	396,345.00	8,461,034.00	6,605,980.00	364,445.00	6,970,425.00	-17.6%
Professional/Consulting Services and Operating Expenditures		5800	9,576,117.00	3,901,808.00	13,477,925.00	8,301,971.00	5,554,193.00	13,856,164.00	2.8%
Communications		5900	1,142,252.00	18,530.00	1,160,782.00	1,269,324.00	22,461.00	1,291,785.00	11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,339,351.00	8,398,556.00	36,737,907.00	27,009,350.00	10,120,759.00	37,130,109.00	1.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	15,610.00	74,769.00	90,379.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	990,769.00	111,200.00	1,101,969.00	1,410,000.00	10,000.00	1,420,000.00	28.9%
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	379,026.00	186,379.00	565,405.00	175,000.00	82,055.00	257,055.00	-54.5%
Equipment Replacement		6500	0.00	11,612.00	11,612.00	0.00	4,500.00	4,500.00	-61.2%
TOTAL, CAPITAL OUTLAY			1,385,405.00	383,960.00	1,769,365.00	1,585,000.00	96,555.00	1,681,555.00	-5.0%
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	2,118.00	0.00	2,118.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	376,475.00	0.00	376,475.00	1,772,320.00	0.00	1,772,320.00	370.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	1,631,983.00	1,631,983.00	0.00	1,574,057.00	1,574,057.00	-3.5%
Other Debt Service - Principal		7439	0.00	2,116,731.00	2,116,731.00	0.00	2,236,351.00	2,236,351.00	5.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			378,593.00	3,748,714.00	4,127,307.00	1,772,320.00	3,810,408.00	5,582,728.00	35.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,233,523.00)	1,233,523.00	0.00	(1,433,080.00)	1,433,080.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(628,021.00)	0.00	(628,021.00)	(654,393.00)	0.00	(654,393.00)	4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,861,544.00)	1,233,523.00	(628,021.00)	(2,087,473.00)	1,433,080.00	(654,393.00)	4.2%
TOTAL, EXPENDITURES			206,545,238.00	84,872,897.00	291,418,135.00	207,297,267.00	91,713,616.00	299,010,883.00	2.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	75,000.00	0.00	75,000.00	0.00	0.00	0.00	-100.0%
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	6,931,675.00	449,101.00	7,380,776.00	5,310,180.00	499,476.00	5,809,656.00	-21.3%
(a) TOTAL, INTERFUND TRANSFERS IN			7,006,675.00	449,101.00	7,455,776.00	5,310,180.00	499,476.00	5,809,656.00	-22.1%
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	47,000.00	0.00	47,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	3,770,000.00	3,770,000.00	0.00	3,622,000.00	3,622,000.00	-3.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			47,000.00	3,770,000.00	3,817,000.00	0.00	3,622,000.00	3,622,000.00	-5.1%
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	(35,139,436.00)	35,139,436.00	0.00	(38,031,791.00)	38,031,791.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	6,236,349.00	(6,236,349.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,139,436.00)	35,139,436.00	0.00	(31,795,442.00)	31,795,442.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(28,179,761.00)	31,818,537.00	3,638,776.00	(26,485,262.00)	28,672,918.00	2,187,656.00	-39.9%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	0.00	170,000.00
6300	Lottery: Instructional Materials	1,615,472.00	891,148.00
6500	Special Education	125,698.00	90,836.00
6512	Special Ed: Mental Health Services	340,646.00	375,023.00
7085	Learning Communities for School Success Program	164,160.00	0.00
7311	Classified School Employee Professional Development Block Grant	72,838.00	0.00
7510	Low-Performing Students Block Grant	749,149.00	378,429.00
9010	Other Restricted Local	999,096.00	1,416,575.00
Total, Restricted Balance		<u>4,067,059.00</u>	<u>3,322,011.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,497,545.00	6,365,653.00	-2.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,378,292.00	1,378,461.00	0.0%
4) Other Local Revenue		8600-8799	549,321.00	643,110.00	17.1%
5) TOTAL, REVENUES			8,425,158.00	8,387,224.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,162,922.00	3,367,760.00	6.5%
2) Classified Salaries		2000-2999	475,160.00	516,504.00	8.7%
3) Employee Benefits		3000-3999	1,468,278.00	1,526,111.00	3.9%
4) Books and Supplies		4000-4999	652,969.00	615,109.00	-5.8%
5) Services and Other Operating Expenditures		5000-5999	2,273,550.00	2,162,974.00	-4.9%
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			8,032,879.00	8,188,458.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			392,279.00	198,766.00	-49.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	449,101.00	499,476.00	11.2%
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			(449,101.00)	(499,476.00)	11.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,822.00)	(300,710.00)	429.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	947,444.00	890,622.00	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			947,444.00	890,622.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			947,444.00	890,622.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			890,622.00	589,912.00	-33.8%
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			87,715.00	5,851.00	-93.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	802,907.00	584,061.00	-27.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	890,622.00		
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			890,622.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			890,622.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	4,386,091.00	4,159,501.00	-5.2%
Education Protection Account State Aid - Current Year		8012	1,123,701.00	1,185,329.00	5.5%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	987,753.00	1,020,823.00	3.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,497,545.00	6,365,653.00	-2.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,897.00	22,539.00	7.9%
Lottery - Unrestricted and Instructional Materials		8560	154,693.00	152,050.00	-1.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	787,986.00	802,000.00	1.8%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	414,716.00	401,872.00	-3.1%
TOTAL, OTHER STATE REVENUE			1,378,292.00	1,378,461.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,500.00	8,500.00	13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	150,122.00	180,000.00	19.9%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	391,699.00	454,610.00	16.1%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			549,321.00	643,110.00	17.1%
TOTAL, REVENUES			8,425,158.00	8,387,224.00	-0.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,703,182.00	2,926,624.00	8.3%
Certificated Pupil Support Salaries		1200	134,961.00	126,246.00	-6.5%
Certificated Supervisors' and Administrators' Salaries		1300	318,619.00	314,890.00	-1.2%
Other Certificated Salaries		1900	6,160.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			3,162,922.00	3,367,760.00	6.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	32,625.00	35,045.00	7.4%
Classified Support Salaries		2200	86,057.00	98,349.00	14.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	209,560.00	215,479.00	2.8%
Other Classified Salaries		2900	146,918.00	167,631.00	14.1%
TOTAL, CLASSIFIED SALARIES			475,160.00	516,504.00	8.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	895,933.00	893,995.00	-0.2%
PERS		3201-3202	91,677.00	103,262.00	12.6%
OASDI/Medicare/Alternative		3301-3302	79,724.00	85,882.00	7.7%
Health and Welfare Benefits		3401-3402	360,876.00	396,360.00	9.8%
Unemployment Insurance		3501-3502	1,912.00	1,941.00	1.5%
Workers' Compensation		3601-3602	28,325.00	29,133.00	2.9%
OPEB, Allocated		3701-3702	9,831.00	15,538.00	58.1%
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			1,468,278.00	1,526,111.00	3.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	81,797.00	82,102.00	0.4%
Books and Other Reference Materials		4200	29,187.00	26,000.00	-10.9%
Materials and Supplies		4300	397,119.00	360,007.00	-9.3%
Noncapitalized Equipment		4400	144,866.00	147,000.00	1.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			652,969.00	615,109.00	-5.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	31,100.00	16,955.00	-45.5%
Dues and Memberships		5300	11,401.00	6,700.00	-41.2%
Insurance		5400-5450	66,600.00	60,000.00	-9.9%
Operations and Housekeeping Services		5500	50.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,522,000.00	1,458,665.00	-4.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	298,206.00	373,154.00	25.1%
Professional/Consulting Services and Operating Expenditures		5800	333,263.00	235,500.00	-29.3%
Communications		5900	10,930.00	12,000.00	9.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,273,550.00	2,162,974.00	-4.9%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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			8,032,879.00	8,188,458.00	1.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	449,101.00	499,476.00	11.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			449,101.00	499,476.00	11.2%
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)			(449,101.00)	(499,476.00)	11.2%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	58,288.00	5,851.00
7311	Classified School Employee Professional Development Block	1,455.00	0.00
7510	Low-Performing Students Block Grant	27,972.00	0.00
Total, Restricted Balance		<u>87,715.00</u>	<u>5,851.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	801,965.00	696,871.00	-13.1%
4) Other Local Revenue		8600-8799	15,500.00	15,000.00	-3.2%
5) TOTAL, REVENUES			817,465.00	711,871.00	-12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	290,703.00	273,733.00	-5.8%
2) Classified Salaries		2000-2999	132,434.00	167,035.00	26.1%
3) Employee Benefits		3000-3999	134,307.00	177,486.00	32.1%
4) Books and Supplies		4000-4999	33,152.00	15,000.00	-54.8%
5) Services and Other Operating Expenditures		5000-5999	114,266.00	46,567.00	-59.2%
6) Capital Outlay		6000-6999	29,253.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	36,607.00	32,050.00	-12.4%
9) TOTAL, EXPENDITURES			770,722.00	711,871.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,743.00	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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			46,743.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	46,743.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	46,743.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	46,743.00	New
2) Ending Balance, June 30 (E + F1e)			46,743.00	46,743.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			46,743.00	46,743.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	46,743.00		
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			46,743.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			46,743.00		

Description	Resource Codes	Object Codes	2019-20 Estimated 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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
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	768,739.00	673,068.00	-12.4%
All Other State Revenue	All Other	8590	33,226.00	23,803.00	-28.4%
TOTAL, OTHER STATE REVENUE			801,965.00	696,871.00	-13.1%

Description	Resource Codes	Object Codes	2019-20 Estimated 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	500.00	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	15,000.00	15,000.00	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			15,500.00	15,000.00	-3.2%
TOTAL, REVENUES			817,465.00	711,871.00	-12.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	220,110.00	197,500.00	-10.3%
Certificated Pupil Support Salaries		1200	3,916.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	62,177.00	76,233.00	22.6%
Other Certificated Salaries		1900	4,500.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			290,703.00	273,733.00	-5.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	20,760.00	28,825.00	38.8%
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	86,473.00	112,698.00	30.3%
Other Classified Salaries		2900	25,201.00	25,512.00	1.2%
TOTAL, CLASSIFIED SALARIES			132,434.00	167,035.00	26.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	56,138.00	68,012.00	21.2%
PERS		3201-3202	25,734.00	34,540.00	34.2%
OASDI/Medicare/Alternative		3301-3302	12,859.00	16,747.00	30.2%
Health and Welfare Benefits		3401-3402	35,330.00	52,898.00	49.7%
Unemployment Insurance		3501-3502	195.00	220.00	12.8%
Workers' Compensation		3601-3602	3,114.00	3,306.00	6.2%
OPEB, Allocated		3701-3702	937.00	1,763.00	88.2%
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			134,307.00	177,486.00	32.1%
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	31,052.00	15,000.00	-51.7%
Noncapitalized Equipment		4400	2,100.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			33,152.00	15,000.00	-54.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,535.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,387.00	19,500.00	6.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	233.00	250.00	7.3%
Professional/Consulting Services and Operating Expenditures		5800	83,111.00	26,817.00	-67.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			114,266.00	46,567.00	-59.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	29,253.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,253.00	0.00	-100.0%
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 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	36,607.00	32,050.00	-12.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			36,607.00	32,050.00	-12.4%
TOTAL, EXPENDITURES			770,722.00	711,871.00	-7.6%

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

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6391	Adult Education Program	46,743.00	46,743.00
Total, Restricted Balance		46,743.00	46,743.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,204,009.00	2,924,678.00	-8.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			3,204,009.00	2,924,678.00	-8.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	956,283.00	981,098.00	2.6%
2) Classified Salaries		2000-2999	875,126.00	948,616.00	8.4%
3) Employee Benefits		3000-3999	739,790.00	810,449.00	9.6%
4) Books and Supplies		4000-4999	118,799.00	169,081.00	42.3%
5) Services and Other Operating Expenditures		5000-5999	38,388.00	43,685.00	13.8%
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	152,701.00	164,264.00	7.6%
9) TOTAL, EXPENDITURES			2,881,087.00	3,117,193.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			322,922.00	(192,515.00)	-159.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			322,922.00	(192,515.00)	-159.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,491.00	450,413.00	253.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,491.00	450,413.00	253.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,491.00	450,413.00	253.3%
2) Ending Balance, June 30 (E + F1e)			450,413.00	257,898.00	-42.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			450,413.00	257,898.00	-42.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	450,413.00		
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			450,413.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			450,413.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,065,075.00	2,738,977.00	-10.6%
All Other State Revenue	All Other	8590	138,934.00	185,701.00	33.7%
TOTAL, OTHER STATE REVENUE			3,204,009.00	2,924,678.00	-8.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			3,204,009.00	2,924,678.00	-8.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	812,897.00	835,643.00	2.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,523.00	109,187.00	2.5%
Other Certificated Salaries		1900	36,863.00	36,268.00	-1.6%
TOTAL, CERTIFICATED SALARIES			956,283.00	981,098.00	2.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	626,915.00	690,235.00	10.1%
Classified Support Salaries		2200	36,706.00	41,587.00	13.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	208,205.00	216,794.00	4.1%
Other Classified Salaries		2900	3,300.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			875,126.00	948,616.00	8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	172,590.00	169,896.00	-1.6%
PERS		3201-3202	219,004.00	251,832.00	15.0%
OASDI/Medicare/Alternative		3301-3302	93,482.00	104,446.00	11.7%
Health and Welfare Benefits		3401-3402	236,001.00	261,119.00	10.6%
Unemployment Insurance		3501-3502	887.00	965.00	8.8%
Workers' Compensation		3601-3602	13,686.00	14,473.00	5.8%
OPEB, Allocated		3701-3702	4,140.00	7,718.00	86.4%
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			739,790.00	810,449.00	9.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	81,385.00	133,081.00	63.5%
Noncapitalized Equipment		4400	37,414.00	36,000.00	-3.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			118,799.00	169,081.00	42.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,598.00	5,500.00	19.6%
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		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,503.00	1,500.00	-0.2%
Professional/Consulting Services and Operating Expenditures		5800	32,203.00	36,585.00	13.6%
Communications		5900	84.00	100.00	19.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,388.00	43,685.00	13.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	152,701.00	164,264.00	7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			152,701.00	164,264.00	7.6%
TOTAL, EXPENDITURES			2,881,087.00	3,117,193.00	8.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	450,413.00	257,898.00
Total, Restricted Balance		450,413.00	257,898.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,812,992.00	15,192,471.00	18.6%
3) Other State Revenue		8300-8599	908,439.00	1,047,518.00	15.3%
4) Other Local Revenue		8600-8799	449,145.00	607,360.00	35.2%
5) TOTAL, REVENUES			14,170,576.00	16,847,349.00	18.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,207,146.00	5,621,955.00	8.0%
3) Employee Benefits		3000-3999	2,028,705.00	2,120,728.00	4.5%
4) Books and Supplies		4000-4999	6,619,757.00	6,605,171.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	673,204.00	695,589.00	3.3%
6) Capital Outlay		6000-6999	125,062.00	132,133.00	5.7%
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	438,713.00	458,079.00	4.4%
9) TOTAL, EXPENDITURES			15,092,587.00	15,633,655.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(922,011.00)	1,213,694.00	-231.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	47,000.00	0.00	-100.0%
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			47,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(875,011.00)	1,213,694.00	-238.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,705,666.00	2,830,655.00	-23.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,705,666.00	2,830,655.00	-23.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,705,666.00	2,830,655.00	-23.6%
2) Ending Balance, June 30 (E + F1e)			2,830,655.00	4,044,349.00	42.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,830,655.00	4,044,349.00	42.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,928,655.00		
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	902,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,830,655.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,830,655.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,778,886.00	14,166,357.00	20.3%
Donated Food Commodities		8221	1,034,106.00	1,026,114.00	-0.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,812,992.00	15,192,471.00	18.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	908,439.00	1,047,518.00	15.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			908,439.00	1,047,518.00	15.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	432,145.00	592,360.00	37.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,000.00	15,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			449,145.00	607,360.00	35.2%
TOTAL, REVENUES			14,170,576.00	16,847,349.00	18.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,815,539.00	4,052,484.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	716,895.00	767,543.00	7.1%
Clerical, Technical and Office Salaries		2400	517,714.00	639,244.00	23.5%
Other Classified Salaries		2900	156,998.00	162,684.00	3.6%
TOTAL, CLASSIFIED SALARIES			5,207,146.00	5,621,955.00	8.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	892,113.00	1,028,072.00	15.2%
OASDI/Medicare/Alternative		3301-3302	346,959.00	393,064.00	13.3%
Health and Welfare Benefits		3401-3402	736,743.00	632,123.00	-14.2%
Unemployment Insurance		3501-3502	2,498.00	2,812.00	12.6%
Workers' Compensation		3601-3602	38,871.00	42,165.00	8.5%
OPEB, Allocated		3701-3702	11,521.00	22,492.00	95.2%
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			2,028,705.00	2,120,728.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	540,991.00	623,252.00	15.2%
Noncapitalized Equipment		4400	104,057.00	106,750.00	2.6%
Food		4700	5,974,709.00	5,875,169.00	-1.7%
TOTAL, BOOKS AND SUPPLIES			6,619,757.00	6,605,171.00	-0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,169.00	5,500.00	31.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	228,755.00	254,845.00	11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	359,316.00	360,198.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(18,169.00)	(26,214.00)	44.3%
Professional/Consulting Services and Operating Expenditures		5800	73,883.00	75,260.00	1.9%
Communications		5900	25,250.00	26,000.00	3.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			673,204.00	695,589.00	3.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	49,594.00	57,133.00	15.2%
Equipment		6400	18,611.00	15,000.00	-19.4%
Equipment Replacement		6500	56,857.00	60,000.00	5.5%
TOTAL, CAPITAL OUTLAY			125,062.00	132,133.00	5.7%
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	438,713.00	458,079.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			438,713.00	458,079.00	4.4%
TOTAL, EXPENDITURES			15,092,587.00	15,633,655.00	3.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	47,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			47,000.00	0.00	-100.0%
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)			47,000.00	0.00	-100.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,739,599.00	3,853,158.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	91,056.00	191,191.00
Total, Restricted Balance		<u>2,830,655.00</u>	<u>4,044,349.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	0.00	-100.0%
5) TOTAL, REVENUES			9,000.00	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	662,686.00	435,000.00	-34.4%
5) Services and Other Operating Expenditures		5000-5999	3,080,989.00	3,150,000.00	2.2%
6) Capital Outlay		6000-6999	26,325.00	37,000.00	40.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,770,000.00	3,622,000.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,761,000.00)	(3,622,000.00)	-3.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,770,000.00	3,622,000.00	-3.9%
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			3,770,000.00	3,622,000.00	-3.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,815.00	21,815.00	70.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,815.00	21,815.00	70.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,815.00	21,815.00	70.2%
2) Ending Balance, June 30 (E + F1e)			21,815.00	21,815.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	21,815.00	21,815.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,815.00		
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			21,815.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			21,815.00		

Description	Resource Codes	Object Codes	2019-20 Estimated 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%
OTHER STATE REVENUE					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	0.00	-100.0%
TOTAL, REVENUES			9,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	632,686.00	410,000.00	-35.2%
Noncapitalized Equipment		4400	30,000.00	25,000.00	-16.7%
TOTAL, BOOKS AND SUPPLIES			662,686.00	435,000.00	-34.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,812,415.00	1,800,000.00	-0.7%
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	1,268,574.00	1,350,000.00	6.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,080,989.00	3,150,000.00	2.2%
CAPITAL OUTLAY					
Land Improvements		6170	10,250.00	12,000.00	17.1%
Buildings and Improvements of Buildings		6200	575.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	15,500.00	25,000.00	61.3%
TOTAL, CAPITAL OUTLAY			26,325.00	37,000.00	40.6%
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%
TOTAL, EXPENDITURES			3,770,000.00	3,622,000.00	-3.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,770,000.00	3,622,000.00	-3.9%
(a) TOTAL, INTERFUND TRANSFERS IN			3,770,000.00	3,622,000.00	-3.9%
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)			3,770,000.00	3,622,000.00	-3.9%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	138,250.00	140,000.00	1.3%
5) TOTAL, REVENUES			138,250.00	140,000.00	1.3%
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)			138,250.00	140,000.00	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	175,000.00	New
b) Transfers Out		7600-7629	350,000.00	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			(350,000.00)	175,000.00	-150.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(211,750.00)	315,000.00	-248.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,995,893.00	4,784,143.00	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,995,893.00	4,784,143.00	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,995,893.00	4,784,143.00	-4.2%
2) Ending Balance, June 30 (E + F1e)			4,784,143.00	5,099,143.00	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,784,143.00	5,099,143.00	6.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,778,643.00		
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	5,500.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,784,143.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,784,143.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	138,250.00	140,000.00	1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			138,250.00	140,000.00	1.3%
TOTAL, REVENUES			138,250.00	140,000.00	1.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	175,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	175,000.00	New
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	350,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	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 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)			(350,000.00)	175,000.00	-150.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	400,000.00	-20.0%
5) TOTAL, REVENUES			500,000.00	400,000.00	-20.0%
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	6,861.00	1,250,719.00	18129.4%
6) Capital Outlay		6000-6999	3,345,490.00	15,282,836.00	356.8%
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			3,352,351.00	16,533,555.00	393.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,852,351.00)	(16,133,555.00)	465.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,852,351.00)	(16,133,555.00)	465.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,577,828.00	24,725,477.00	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,577,828.00	24,725,477.00	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,577,828.00	24,725,477.00	-10.3%
2) Ending Balance, June 30 (E + F1e)			24,725,477.00	8,591,922.00	-65.3%
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			24,725,477.00	8,591,922.00	-65.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,725,477.00		
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			24,725,477.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			24,725,477.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500,000.00	400,000.00	-20.0%
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			500,000.00	400,000.00	-20.0%
TOTAL, REVENUES			500,000.00	400,000.00	-20.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	150.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,711.00	1,250,719.00	18536.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,861.00	1,250,719.00	18129.4%
CAPITAL OUTLAY					
Land		6100	47,400.00	38,900.00	-17.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,298,090.00	15,243,936.00	362.2%
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			3,345,490.00	15,282,836.00	356.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			3,352,351.00	16,533,555.00	393.2%

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

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

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	24,725,477.00	8,591,922.00
Total, Restricted Balance		<u>24,725,477.00</u>	<u>8,591,922.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,265,020.00	7,555,475.00	77.1%
5) TOTAL, REVENUES			4,265,020.00	7,555,475.00	77.1%
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	53,649.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	185,086.00	25,000.00	-86.5%
6) Capital Outlay		6000-6999	4,218,330.00	5,946,318.00	41.0%
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			4,457,065.00	5,971,318.00	34.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(192,045.00)	1,584,157.00	-924.9%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,045.00)	1,584,157.00	-924.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,650,344.00	9,458,299.00	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,650,344.00	9,458,299.00	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,650,344.00	9,458,299.00	-2.0%
2) Ending Balance, June 30 (E + F1e)			9,458,299.00	11,042,456.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,416,293.00	6,138,010.00	13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	4,042,006.00	4,904,446.00	21.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,458,297.00		
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			9,458,297.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			9,458,297.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	107,060.00	95,475.00	-10.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,569,173.00	2,460,000.00	-4.2%
Other Local Revenue All Other Local Revenue					
		8699	1,588,787.00	5,000,000.00	214.7%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,265,020.00	7,555,475.00	77.1%
TOTAL, REVENUES			4,265,020.00	7,555,475.00	77.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,981.00	0.00	-100.0%
Noncapitalized Equipment		4400	34,668.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			53,649.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	355.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	184,719.00	25,000.00	-86.5%
Communications		5900	12.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			185,086.00	25,000.00	-86.5%
CAPITAL OUTLAY					
Land		6100	34,700.00	0.00	-100.0%
Land Improvements		6170	231,367.00	10,000.00	-95.7%
Buildings and Improvements of Buildings		6200	3,952,263.00	5,936,318.00	50.2%
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			4,218,330.00	5,946,318.00	41.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,457,065.00	5,971,318.00	34.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
		SACS-82	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	5,416,293.00	6,138,010.00
Total, Restricted Balance		<u>5,416,293.00</u>	<u>6,138,010.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,500.00	6,200.00	-46.1%
5) TOTAL, REVENUES			11,500.00	6,200.00	-46.1%
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	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)			11,500.00	6,200.00	-46.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	75,000.00	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			(75,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,500.00)	6,200.00	-109.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	587,363.00	523,863.00	-10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			587,363.00	523,863.00	-10.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			587,363.00	523,863.00	-10.8%
2) Ending Balance, June 30 (E + F1e)			523,863.00	530,063.00	1.2%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	523,863.00	530,063.00	1.2%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	523,863.00		
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			523,863.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			523,863.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,500.00	6,200.00	-46.1%
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			11,500.00	6,200.00	-46.1%
TOTAL, REVENUES			11,500.00	6,200.00	-46.1%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	75,000.00	0.00	-100.0%
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			75,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(75,000.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,741.00	9,741.00	0.0%
4) Other Local Revenue		8600-8799	22,138,990.00	24,501,758.00	10.7%
5) TOTAL, REVENUES			22,148,731.00	24,511,499.00	10.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,491,271.00	14,130,174.00	13.1%
3) Employee Benefits		3000-3999	4,161,956.00	4,999,714.00	20.1%
4) Books and Supplies		4000-4999	2,682,868.00	2,802,164.00	4.4%
5) Services and Other Operating Expenses		5000-5999	(5,473,320.00)	(4,243,653.00)	-22.5%
6) Depreciation		6000-6999	1,400,000.00	1,400,000.00	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			15,262,775.00	19,088,399.00	25.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,885,956.00	5,423,100.00	-21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,931,675.00	5,310,181.00	-23.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,931,675.00)	(5,310,181.00)	-23.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(45,719.00)	112,919.00	-347.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	445,806.00	400,087.00	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,806.00	400,087.00	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			445,806.00	400,087.00	-10.3%
2) Ending Net Position, June 30 (E + F1e)			400,087.00	513,006.00	28.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	223,321.00	186,780.00	-16.4%
b) Restricted Net Position		9797	176,766.00	326,226.00	84.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,696,839.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,696,839.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	1,187,163.00		
b) Total/Net OPEB Liability		9664	55,234.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	1,014,355.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,256,752.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			440,087.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	9,741.00	9,741.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,741.00	9,741.00	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	96,990.00	96,990.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	21,966,955.00	24,201,403.00	10.2%
Other Local Revenue					
All Other Local Revenue		8699	75,045.00	203,365.00	171.0%
TOTAL, OTHER LOCAL REVENUE			22,138,990.00	24,501,758.00	10.7%
TOTAL, REVENUES			22,148,731.00	24,511,499.00	10.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,893,811.00	12,606,647.00	15.7%
Classified Supervisors' and Administrators' Salaries		2300	906,863.00	866,948.00	-4.4%
Clerical, Technical and Office Salaries		2400	619,797.00	656,579.00	5.9%
Other Classified Salaries		2900	70,800.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			12,491,271.00	14,130,174.00	13.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	23,877.00	21,774.00	-8.8%
PERS		3201-3202	1,984,611.00	2,564,053.00	29.2%
OASDI/Medicare/Alternative		3301-3302	874,553.00	1,071,934.00	22.6%
Health and Welfare Benefits		3401-3402	1,150,819.00	1,172,391.00	1.9%
Unemployment Insurance		3501-3502	6,679.00	7,065.00	5.8%
Workers' Compensation		3601-3602	91,044.00	105,976.00	16.4%
OPEB, Allocated		3701-3702	30,373.00	56,521.00	86.1%
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			4,161,956.00	4,999,714.00	20.1%
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	2,625,614.00	2,762,452.00	5.2%
Noncapitalized Equipment		4400	57,254.00	39,712.00	-30.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,682,868.00	2,802,164.00	4.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	59,315.00	46,000.00	-22.4%
Dues and Memberships		5300	3,016.00	2,800.00	-7.2%
Insurance		5400-5450	526,700.00	400,000.00	-24.1%
Operations and Housekeeping Services		5500	38,408.00	32,740.00	-14.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	593,894.00	702,900.00	18.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,743,312.00)	(7,319,115.00)	-16.3%
Professional/Consulting Services and Operating Expenditures		5800	2,016,592.00	1,866,237.00	-7.5%
Communications		5900	32,067.00	24,785.00	-22.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(5,473,320.00)	(4,243,653.00)	-22.5%
DEPRECIATION					
Depreciation Expense		6900	1,400,000.00	1,400,000.00	0.0%
TOTAL, DEPRECIATION			1,400,000.00	1,400,000.00	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			15,262,775.00	19,088,399.00	25.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	6,931,675.00	5,310,181.00	-23.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,931,675.00	5,310,181.00	-23.4%
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)			(6,931,675.00)	(5,310,181.00)	-23.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,741.00	9,741.00	0.0%
4) Other Local Revenue		8600-8799	22,138,990.00	24,501,758.00	10.7%
5) TOTAL, REVENUES			22,148,731.00	24,511,499.00	10.7%
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		15,262,775.00	19,088,399.00	25.1%
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			15,262,775.00	19,088,399.00	25.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,885,956.00	5,423,100.00	-21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,931,675.00	5,310,181.00	-23.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,931,675.00)	(5,310,181.00)	-23.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(45,719.00)	112,919.00	-347.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	445,806.00	400,087.00	-10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,806.00	400,087.00	-10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			445,806.00	400,087.00	-10.3%
2) Ending Net Position, June 30 (E + F1e)			400,087.00	513,006.00	28.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	223,321.00	186,780.00	-16.4%
b) Restricted Net Position		9797	176,766.00	326,226.00	84.6%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	176,766.00	326,226.00
Total, Restricted Net Position		<u>176,766.00</u>	<u>326,226.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,079,718.00	2,613,569.00	25.7%
5) TOTAL, REVENUES			2,079,718.00	2,613,569.00	25.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,037.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	2,601,169.00	2,742,510.00	5.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,602,206.00	2,742,510.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(522,488.00)	(128,941.00)	-75.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	175,000.00	New
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			350,000.00	(175,000.00)	-150.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(172,488.00)	(303,941.00)	76.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,682,825.00	1,510,337.00	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,682,825.00	1,510,337.00	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,682,825.00	1,510,337.00	-10.2%
2) Ending Net Position, June 30 (E + F1e)			1,510,337.00	1,206,396.00	-20.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,510,337.00	1,206,396.00	-20.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,798,780.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,798,780.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	9,288,443.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			9,288,443.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,510,337.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	201,459.00	210,000.00	4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,878,259.00	2,403,569.00	28.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,079,718.00	2,613,569.00	25.7%
TOTAL, REVENUES			2,079,718.00	2,613,569.00	25.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,037.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,037.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	142,530.00	152,510.00	7.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,458,639.00	2,590,000.00	5.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,601,169.00	2,742,510.00	5.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,602,206.00	2,742,510.00	5.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	350,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	175,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	175,000.00	New
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)			350,000.00	(175,000.00)	-150.0%

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,213.11	20,213.11	20,213.11	20,140.91	20,140.91	20,140.91
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)	20,213.11	20,213.11	20,213.11	20,140.91	20,140.91	20,140.91
5. District Funded County Program ADA						
a. County Community Schools	30.90	30.90	30.90	106.20	106.20	106.20
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)	30.90	30.90	30.90	106.20	106.20	106.20
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,244.01	20,244.01	20,244.01	20,247.11	20,247.11	20,247.11
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. 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 Estimated 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	696.35	696.35	696.35	734.54	734.54	734.54
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)	696.35	696.35	696.35	734.54	734.54	734.54
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	696.35	696.35	696.35	734.54	734.54	734.54

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	124,970,783.00	301	783,153.00	303	124,187,630.00	305	482,342.00		307	123,705,288.00	309
2000 - Classified Salaries	48,297,403.00	311	677,622.00	313	47,619,781.00	315	2,139,932.00		317	45,479,849.00	319
3000 - Employee Benefits	70,962,107.00	321	1,285,210.00	323	69,676,897.00	325	908,284.00		327	68,768,613.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,045,091.00	331	122,300.00	333	10,922,791.00	335	2,306,280.00		337	8,616,511.00	339
5000 - Services... & 7300 - Indirect Costs	36,475,716.00	341	894,001.00	343	35,581,715.00	345	10,175,641.00		347	25,406,074.00	349
TOTAL					287,988,814.00	365			TOTAL	271,976,335.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	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.			57.94%
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)	57.94%
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).	271,976,335.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	6,970,425.00	0.00	0.00	(654,393.00)				
Other Sources/Uses Detail					5,809,656.00	3,622,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	373,154.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	499,476.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	250.00	0.00	32,050.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,500.00	0.00	164,264.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(26,214.00)	458,079.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,622,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					175,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(7,319,115.00)						
Other Sources/Uses Detail					0.00	5,310,181.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	175,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	7,345,329.00	(7,345,329.00)	654,393.00	(654,393.00)	9,606,656.00	9,606,657.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	20,014	20,049		
Charter School				
Total ADA	20,014	20,049	N/A	Met
Second Prior Year (2018-19)				
District Regular	20,263	20,161		
Charter School				
Total ADA	20,263	20,161	0.5%	Met
First Prior Year (2019-20)				
District Regular	20,288	20,213		
Charter School		0		
Total ADA	20,288	20,213	0.4%	Met
Budget Year (2020-21)				
District Regular	20,141			
Charter School	0			
Total ADA	20,141			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	21,176	21,127		
Charter School				
Total Enrollment	21,176	21,127	0.2%	Met
Second Prior Year (2018-19)				
District Regular	21,401	21,347		
Charter School				
Total Enrollment	21,401	21,347	0.3%	Met
First Prior Year (2019-20)				
District Regular	20,288	21,591		
Charter School				
Total Enrollment	20,288	21,591	N/A	Met
Budget Year (2020-21)				
District Regular				
Charter School	21,667			
Total Enrollment	21,667			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	20,029	21,127	
Charter School		0	
Total ADA/Enrollment	20,029	21,127	94.8%
Second Prior Year (2018-19)			
District Regular	20,162	21,347	
Charter School			
Total ADA/Enrollment	20,162	21,347	94.4%
First Prior Year (2019-20)			
District Regular	20,213	21,591	
Charter School	0		
Total ADA/Enrollment	20,213	21,591	93.6%
Historical Average Ratio:			94.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	20,141			
Charter School	0	21,667		
Total ADA/Enrollment	20,141	21,667	93.0%	Met
1st Subsequent Year (2021-22)				
District Regular	20,247	21,667		
Charter School				
Total ADA/Enrollment	20,247	21,667	93.4%	Met
2nd Subsequent Year (2022-23)				
District Regular	20,247	21,667		
Charter School				
Total ADA/Enrollment	20,247	21,667	93.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	20,244.01	20,247.11	20,247.11	20,247.11
b. Prior Year ADA (Funded)		20,244.01	20,247.11	20,247.11
c. Difference (Step 1a minus Step 1b)		3.10	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.02%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		233,415,427.00	215,892,321.00	214,606,156.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(18,486,501.82)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-7.90%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-8.90% to -6.90%	-1.00% to 1.00%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	33,748,566.00	31,294,442.00	31,294,442.00	31,294,442.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	233,415,427.00	215,892,321.00	214,606,156.00	214,606,156.00
District's Projected Change in LCFF Revenue:		-7.51%	-0.60%	0.00%
LCFF Revenue Standard:		-8.90% to -6.90%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	153,751,118.15	195,279,543.39	78.7%
Second Prior Year (2018-19)	164,466,842.70	199,221,157.92	82.6%
First Prior Year (2019-20)	168,290,609.00	206,545,238.00	81.5%
Historical Average Ratio:			80.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	77.9% to 83.9%	77.9% to 83.9%	77.9% to 83.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	172,434,893.00	207,297,267.00	83.2%	Met
1st Subsequent Year (2021-22)	159,910,162.00	194,818,274.40	82.1%	Met
2nd Subsequent Year (2022-23)	163,987,823.00	199,902,053.93	82.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-7.90%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-17.90% to 2.10%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-12.90% to -2.90%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	17,042,099.00		
Budget Year (2020-21)	24,929,115.00	46.28%	Yes
1st Subsequent Year (2021-22)	17,586,168.00	-29.46%	Yes
2nd Subsequent Year (2022-23)	17,586,168.00	0.00%	No

Explanation:
(required if Yes)

One time Federal CARES funding in the amount of \$6,296,349 received in 2020-21. Removed for 2021-22.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	26,967,542.00		
Budget Year (2020-21)	25,263,116.00	-6.32%	No
1st Subsequent Year (2021-22)	25,689,024.93	1.69%	No
2nd Subsequent Year (2022-23)	25,872,375.04	0.71%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	18,769,053.00		
Budget Year (2020-21)	19,701,320.00	4.97%	Yes
1st Subsequent Year (2021-22)	20,556,758.19	4.34%	No
2nd Subsequent Year (2022-23)	21,021,173.57	2.26%	No

Explanation:
(required if Yes)

Additional AB602 funding received in 2020-21.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	13,647,789.00		
Budget Year (2020-21)	11,040,591.00	-19.10%	Yes
1st Subsequent Year (2021-22)	9,926,581.07	-10.09%	Yes
2nd Subsequent Year (2022-23)	9,907,212.32	-0.20%	No

Explanation:
(required if Yes)

Decrease to budget year and 1st subsequent year is in response to a reduction in state funding due to COVID-19.

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

First Prior Year (2019-20)	36,737,907.00		
Budget Year (2020-21)	37,130,109.00	1.07%	Yes
1st Subsequent Year (2021-22)	34,976,120.93	-5.80%	Yes
2nd Subsequent Year (2022-23)	35,899,831.63	2.64%	No

Explanation:
(required if Yes)

One-time cuts made to conferences and travel in 2021-22 expected to return in 2022-23.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	62,778,694.00		
Budget Year (2020-21)	69,893,551.00	11.33%	Not Met
1st Subsequent Year (2021-22)	63,831,951.12	-8.67%	Met
2nd Subsequent Year (2022-23)	64,479,716.61	1.01%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	50,385,696.00		
Budget Year (2020-21)	48,170,700.00	-4.40%	Met
1st Subsequent Year (2021-22)	44,902,702.00	-6.78%	Met
2nd Subsequent Year (2022-23)	45,807,043.95	2.01%	Met

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

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

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

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

One time Federal CARES funding in the amount of \$6,296,349 received in 2020-21. Removed for 2021-22.

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

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

Additional AB602 funding received in 2020-21.

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	302,632,883.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	302,632,883.00	9,078,986.49	8,806,135.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

Per Governoir's May Reivse, STRS On-Behalf was not included in the calculation of our 3% required minimum contribution.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	13,898,000.00	0.00	14,031,525.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	14,227,580.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	13,898,000.00	14,227,580.00	14,031,525.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	277,952,032.58	284,540,016.28	295,235,135.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	277,952,032.58	284,540,016.28	295,235,135.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	4.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.7%	1.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(7,028,425.47)	195,865,683.67	3.6%	Not Met
Second Prior Year (2018-19)	6,605,086.22	199,845,393.59	N/A	Met
First Prior Year (2019-20)	7,329,299.00	206,592,238.00	N/A	Met
Budget Year (2020-21) (Information only)	(11,774,763.00)	207,297,267.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Planned spend down of ending balance for salary increases and expansion of LCAP initiatives to meet proportionality requirements in 2017-18.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2017-18)	30,855,917.00	30,380,435.04	1.5%	Not Met
Second Prior Year (2018-19)	22,712,847.00	23,352,009.57	N/A	Met
First Prior Year (2019-20)	26,841,590.00	29,957,095.00	N/A	Met
Budget Year (2020-21) (Information only)	37,286,394.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,141	20,247	20,247
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	302,632,883.00	288,247,681.41	294,130,766.76
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	302,632,883.00	288,247,681.41	294,130,766.76
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,078,986.49	8,647,430.44	8,823,923.00
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,078,986.49	8,647,430.44	8,823,923.00

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	14,401,412.00	13,682,152.00	13,976,307.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	6,792,735.60	(2,631,207.24)
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	14,401,412.00	20,474,887.60	11,345,099.76
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.76%	7.10%	3.86%
District's Reserve Standard (Section 10B, Line 7):	9,078,986.49	8,647,430.44	8,823,923.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

Reduction in LCFF revenues as a result of COVID-19. Stabilization plan submitted to the Governing Board. Any approved plans will be included at 1st interim when more information is available around funding LCFF.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(35,139,436.00)			
Budget Year (2020-21)	(38,031,791.00)	2,892,355.00	8.2%	Met
1st Subsequent Year (2021-22)	(36,942,000.00)	(1,089,791.00)	-2.9%	Met
2nd Subsequent Year (2022-23)	(37,320,075.67)	378,075.67	1.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	7,455,776.00			
Budget Year (2020-21)	5,809,656.00	(1,646,120.00)	-22.1%	Not Met
1st Subsequent Year (2021-22)	5,640,779.00	(168,877.00)	-2.9%	Met
2nd Subsequent Year (2022-23)	5,640,779.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	3,817,000.00			
Budget Year (2020-21)	3,622,000.00	(195,000.00)	-5.1%	Met
1st Subsequent Year (2021-22)	3,770,000.00	148,000.00	4.1%	Met
2nd Subsequent Year (2022-23)	3,770,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Lower expected costs related to severely handicapped transportation

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	15	01-8625	01-7438/7439	43,779,087
General Obligation Bonds	25	51-861x	51-7433/7434	179,945,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Capital Leases - Enterprise Fund	6	63-8698	63-5800/9667	2,136,833
TOTAL:				225,860,920

Type of Commitment (continued)	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	4,214,973	4,235,509	3,936,692	3,994,887
General Obligation Bonds	13,285,172	13,948,894	14,539,269	13,504,532
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Leases - Enterprise Fund	1,065,846	1,065,847	401,338	267,859
Total Annual Payments:	18,565,991	19,250,250	18,877,299	17,767,278
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Issued \$27.5 million in GO bonds on February 26, 2019. Debt payments for those bonds began this fiscal year.

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

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

Impact of current recession and assessed values are unknown at this time. The impact to the District's redevelopment project areas are of particular concern.

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Employees who retire prior to age 65 and who are at least 55 years of age with 10 years of service or who are at least 50 years of age with 15 years of service are eligible to receive \$4,500 annually for 10 years or until the individual reaches age 65, which ever comes first.

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

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

	Self-Insurance Fund	Governmental Fund
	0	5,099,143

4. OPEB Liabilities

a. Total OPEB liability	33,886,756.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	33,886,756.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	June 30 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	4,099,193.00	4,099,193.00	4,099,193.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	842,855.00	860,000.00	860,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,084,900.00	1,084,900.00	1,084,900.00
d. Number of retirees receiving OPEB benefits	95	95	95

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

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

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

Yes

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

The district is self-funded for workers' compensation claims up to \$1.0 million. Excess coverage is purchased to cover losses that exceed \$1.0 million.

3. Self-Insurance Liabilities

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

9,288,443.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	1,487,000.00	1,509,300.00	1,531,900.00
b. Amount contributed (funded) for self-insurance programs	1,487,000.00	1,509,300.00	1,531,900.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,224.0	1,128.3	1,128.3	1,128.3

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jul 16, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 16, 2019

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

Yes

If Yes, date of budget revision board adoption:

Jul 16, 2019

4. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2021

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	1,247.0	927.5	927.5	97.5

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Nov 19, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 19, 2019

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

Yes

If Yes, date of budget revision board adoption:

Nov 19, 2019

4. Period covered by the agreement:

Begin Date:

Jul 01, 2019

End Date:

Jun 30, 2021

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	163.0	123.0	123.0	123.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes	Yes
Total cost of salary settlement	309,735	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	1.6%	0.0%	0.0%

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

A5 - Agreement in place includes a 2.38% effective increase for HTA and CSEA and a 1.6% increase for Management in the second year of a two-year agreement. Effective COLA for 2020-21 is projected to be -7.92%

End of School District Budget Criteria and Standards Review

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July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2020-21 Budget
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

Form MYP

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data exist in the following form(s) that must be corrected before an official export can be completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. (Note: During the unaudited actual and interim periods, although not required reports, the special education maintenance of effort reports (SEMA, SEMB, and SEMAI) are included in this check to ensure their accuracy.) EXCEPTION

Form MYP

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

Checks Completed.