



2019-20 Unaudited Actuals Financial Report



Business Services

September 15, 2020

Publication Information

Hemet Unified School District Office
1791 W. Acacia Avenue, Hemet, CA 92545
(951) 765-5100

This and other financial & budget documents of the Hemet Unified School District are posted on the web site:

www.hemetusd.org



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2019-20 Unaudited Actuals

The Year in Review

REVENUE

At the start of the 2019-20 year, combined general fund revenues were projected at \$289 million. By First Interim, revenue projections grew slightly to \$296.7 million. Projected revenues in the Second Interim report totaled \$296.4 million. As we neared the end of the 2019-20 year, revenue projections reported in the district's Estimated Actuals report dropped by \$1.6 million to \$294.8 million. In the district's Unaudited Actuals Financial Report, final year end revenues for the combined general fund for the year ending June 30, 2020 are reported at \$294.5 million, a slight decrease of approximately \$0.26 million from June estimates.

EXPENSES

Year end expenditures for the combined general fund total \$289.7 million. Projected expenditures, like revenues, also fluctuated during the year. Revisions were made to expenditure budgets at First and Second Interim as better information became known, new grants and programs were put in place, as salary settlements became effective, and in response to COVID-19. While expenditure projections showed increases in the First and Second Interim reports, overall, year-end expenses were \$9.6 million less than what was originally anticipated in the district's adopted budget approved in June 2019.

In the Unaudited Actuals report, final combined general fund expenditures are reported at \$289.7 million, a drop of approximately .5% from expenditure levels anticipated in May. The year wide decline in expenditures overall are widely tied to COVID-19.



ENDING FUND BALANCE

At the start of the 2019-20 year, the district anticipated the ending balance for the combined general fund would be about \$22.2 million based on a beginning balance of \$31 million. By the Estimated Actuals report presented in June, changes to revenue and expenditure projections throughout the year had brought the general fund's anticipated ending balance to \$41 million. After accounting for all 2019-20 expenditures and revenues, the final combined general fund ending balance for the year ending June 30, 2020 is now reported at \$42.1 million, an increase of \$0.804 million from May estimates.

	Adopted Budget	First Interim	Second Interim	Estimated Actuals	Unaudited Actuals
Revenues	\$ 289,062,722	\$ 296,756,489	\$ 296,428,586	\$ 294,805,055	\$ 294,544,475
Expenses/Uses	299,411,476	304,773,832	304,994,403	291,418,135	289,785,080
Change in Fund Balance	(8,817,082)	(8,017,342)	(8,565,816)	7,025,696	7,830,079
Beginning Fund Balance	31,098,361	34,327,758	34,327,758	34,327,758	34,327,758
Ending Fund Balance	\$ 22,281,279	\$ 248,356,195	\$ 27,457,721	\$ 41,353,453	\$ 42,157,837

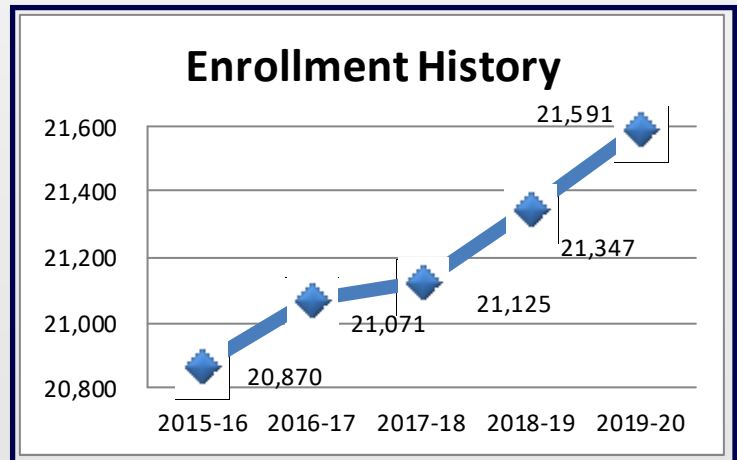


Enrollment and ADA

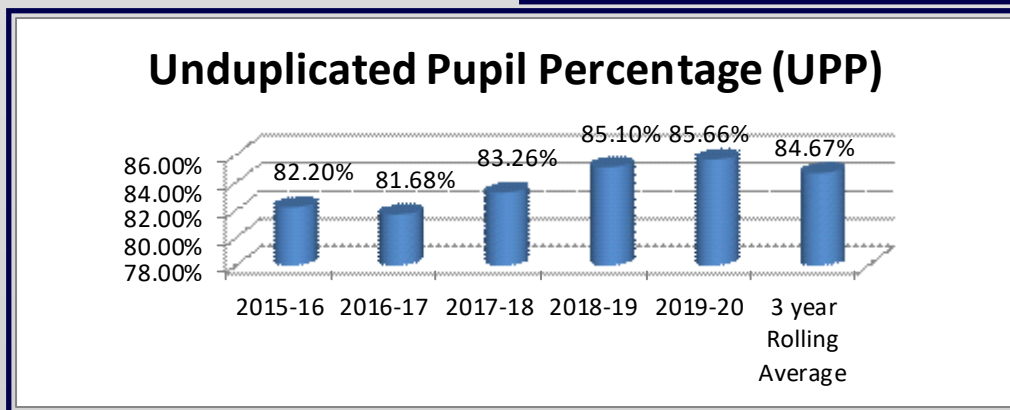
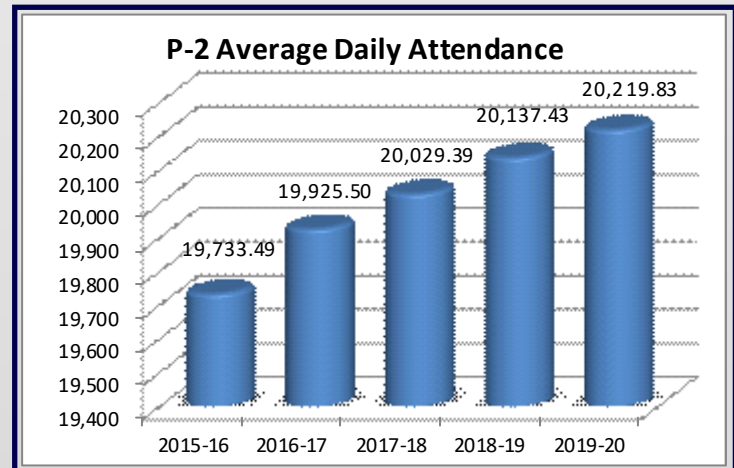
The majority of revenues coming into the general fund are based on student attendance, enrollment and the district's unduplicated pupil percentage (UPP). Student enrollment, including non-public school (NPS) students, for 2019-20 was reported at 21,591. This was an increase of 244 students over the prior year. P-2 average daily attendance (ADA), as of February 29, 2020 which was reported at 20,219.83. The district's UPP is 85.66%, bringing the three year rolling average to 84.67%.

Five Year and ADA History

Fiscal Year	October CalPADS Enrollment	Change
2015-16	20,870	0.19%
2016-17	21,071	0.96%
2017-18	21,125	0.26%
2018-19	21,347	1.05%
2019-20	21,591	1.14%



Fiscal Year	P-2 ADA	Change
2015-16	19,735.40	0.44%
2016-17	19,925.50	0.96%
2017-18	20,029.39	0.52%
2018-19	20,137.43	0.54%
2019-20	20,219.83	0.41%



Combined General Fund

Changes from Estimated Actuals Report approved on June 16, 2020

- Revenues and Other Sources/Transfers In: Decrease of 803,393
- Expenses/Other Uses: Decrease of \$1,07,775
- Ending Fund Balance: Increased by \$804,383

Revenues

Hemet Unified School District's combined general fund revenues and transfers in from other funds totaled \$294.5 million for the year ending June 30, 2020. This was \$0.804 million more than was projected in the district's Estimated Actuals report presented to the Governing Board in June 2020.

Local Control Funding Formula (LCFF)

The district earned \$231.9 million in LCFF revenues for the 2019-20 year.

LCFF revenues made up 76.97% of all revenue received, earned or transferred into the district's general fund in 2019-20. Final LCFF revenues were \$12,545 higher than the Estimated Actuals projections due to adjustments to ADA and other factors that impact the formula. The final LCFF revenue number includes \$17.5 million in Prop 30 - Education Protection Act funding and \$36.2 million in local property taxes. The balance

comes in the form of state aid. According to the final LCFF calculation for 2019-20, approximately \$55.4 million of the district's total LCFF revenues can be attributed to supplemental and concentration grants.

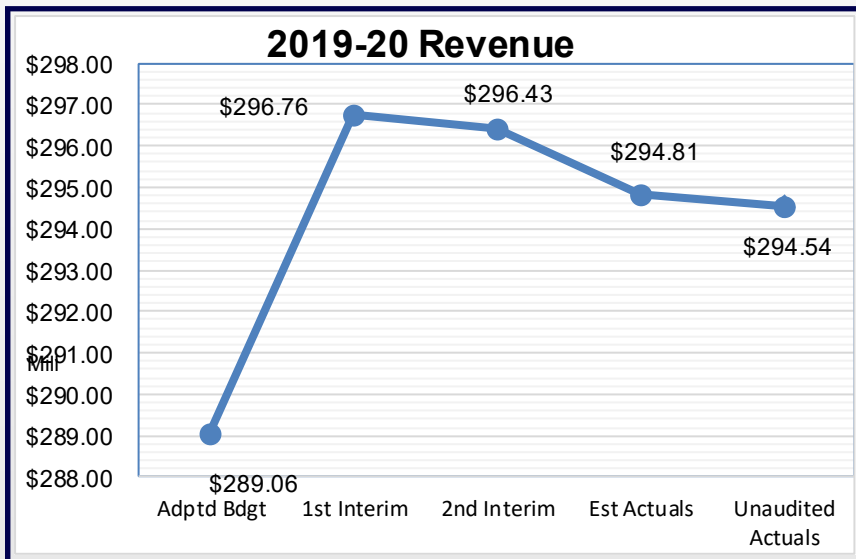
Federal Revenue

For the year ending June 30, 2020, district federal funding amounted to \$16.9 million or 5.6% of total general fund revenue and transfers in. Federal revenues were received for Title I, Title II, and other Title programs as well as for special education, career technical education, afterschool programs, Headstart, MediCal Billing, FEMA and School-Based MediCal Administrative Activities (SMAA) reimbursements.

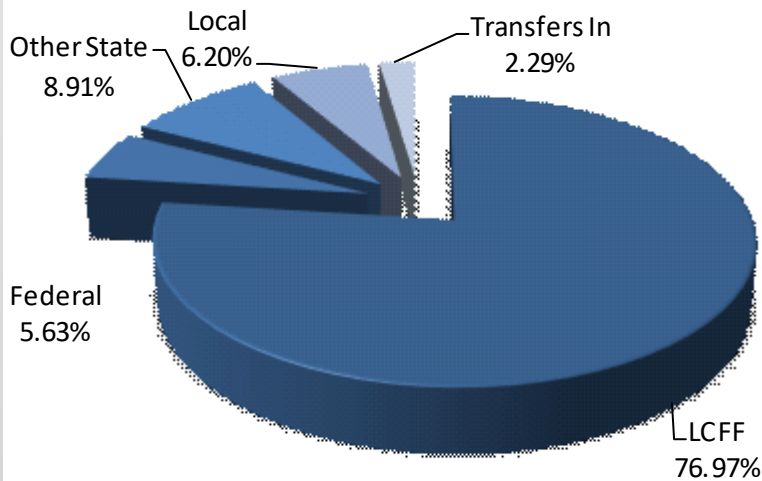
Total federal revenues at year end were \$0.82 million more than June estimates.

Other State Revenue

Other state revenues in the general fund totaled \$26.8 million for the 2019-20 year



2019-20 General Fund Revenues



LCFF	\$ 232,038,905
Federal	16,959,377
State	26,860,180
Local	18,686,013
Other Sources/Transfers In	6,912,964



and contributed 8.90% of total revenue to the general fund. Other state revenues were down by \$107,363 from June estimates.

Local Revenue

Local revenues are both restricted and unrestricted. Unrestricted local revenue is received for e-rate discounts, print shop sales, donations, interest earnings, facilities use and other miscellaneous sources. Restricted local revenues are received for Special Education as pass-through funding from the Riverside SELPA, re-development funds and small grants from a variety of grantors. Local revenue receipts totaled \$18.6 million in 2019-20. This was \$83,041 less than projected in June.

Expenditures

Expenditures in the general fund for the year ending June 30, 2020 totaled \$289.7 million. In total, combined general fund expenditures dropped by \$1.6 million from Estimated Actuals estimates. The expenditure savings can be attributed to lower than estimated costs primarily due to the school closures surrounding COVID-19.

Salaries and Benefits

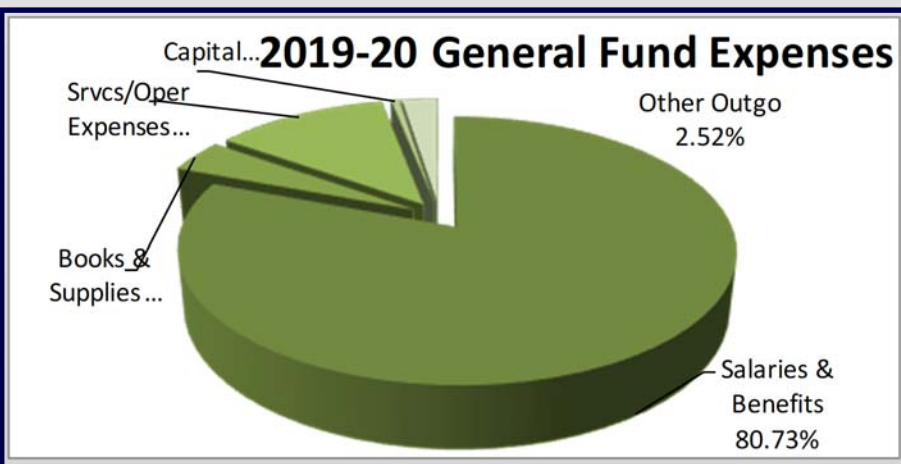
In 2019-20, salary and benefits made up a total of 81.76% of total general fund expenditures. This is 1.84% more than 2018-19 when salaries and benefits comprised 79.92% of total expenditures. The increase in the percentage of total salary and benefit costs is related to negotiated salary increases for all employees as well as staffing growth.

Certificated salaries totaled \$123.1 million, classified salaries were \$44.6 million and employee benefits amounted to \$69.2 million. Salary and benefits costs increased overall by \$9.6 million compared to 2018-19.

Books and Supplies, Services and Operating Expenses, and Capital Outlay

General fund costs for books and supplies are reported at \$11.9 million, as \$0.9 million dollar or 6.0% decrease from the prior year. Expenditures for books and supplies dropped as a result of the early district-wide school closure due to the COVID-19 Global Pandemic.

Services and operating expenses for the 2019-20 year amounted to \$35.6 million. Costs in this category



are comprised of utilities, insurance, software and web application licenses, consultants, transfers of direct costs to or from other programs and funds, repairs, and travel. Actual expenses in this category were \$1.1 million dollars less than were previously projected in the June Estimated Actuals report. Savings were spread across various areas including payments for students in non-public schools, insurance premiums, professional development, routine maintenance repairs, and contracts for services.

Certificated Salaries	\$123,135,382	Classified Salaries	\$44,563,969
Employee Benefits	\$ 69,239,443	Books/Supplies	\$ 11,892,455
Services/Oper Exp	\$ 35,606,612	Capital Outlay	\$ 1,688,712
Other Outgo	\$ 4,299,863	Indirect Costs	(\$641,355)

Expenditures in this category saw a decrease of \$0.9 million from the prior year. Growth was related to increases in utility rates, insurance premiums and



student transportation charges.

Capital Outlay

Capital Outlay expenditures during 2019-20 in the general fund totaled \$1.689 million. Capital outlay expenditures included CTE Welding Class equipment and site modernization, Multi-Site LCD Project, CNG Compressor Station for Transportation Bus Yard, and various equipment purchases by school sites and departments.

Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments, tuition paid for Hemet USD students enrolled in county programs, and indirect costs. Expenses charged to this category totaled \$4.3 million and include \$3.7 million in debt payments. Debt payments are primarily for Certificates of Participations (COPs) issued in previous years for major construction projects included the Professional Development Service Center, Professional Development Academy and Maintenance facilities.

Indirect costs, a negative expense or credit to general fund expenses, in the Other Outgo/Indirect Costs category amounted to \$641,355 and reflect transfers of indirect costs from other district funds including Adult Education, Cafeteria, Child Development and Transportation Enterprise. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect rate is calculated as a percentage of total expenses, excluding capital outlay and other outgo and is re-calculated annually as part of the year-end closing process. The rate for 2019-20 was 5.88%, and 5.92% for 2020-21. The calculation for determining the 2020-21 rate can be found on Form ICR in the SACS forms section of this report.

Other Financing Sources/Uses and Contributions

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. Just under \$7.0 million was transferred into the general fund from other funds during the 2019-20 year. The majority of the funds transferred in were from the Transportation Enterprise fund to cover the costs of transporting Hemet USD students. Other transfers came from the Charter School Fund for special education services and from Fund 40 Reserve for Capital Outlay for capital equipment purchases.

In 2019-20 transfers out to other funds from the general fund totaled \$3.8 million of which \$3.7 million was transferred to Deferred Maintenance in Fund 14. A transfer of \$42,486 was made to the Cafeteria Fund to cover the cost of unpaid student meals. Federal school lunch funding regulations prohibit the using meal reimbursement revenue to cover any unpaid student meal costs. The balance is made up of small transfers to the Adult Education Fund 11, Child Development Fund 12 and Other Post Employment Benefits Fund 68 funds to cover costs in excess of revenues.

Contributions to restricted resources from the unrestricted general fund are also reported in the Other Financing Sources/Uses category of the district's financial reports. In 2019-20, \$36.4 million was transferred out of the unrestricted general fund as contributions to restricted programs, including Special Education and Routine Maintenance. This is an increase of approximately \$400 thousand or .01% over the prior year contributions. Contribution increases are related to increased special education costs.



Fund Balance and Cash

Revenues minus expenditures plus other sources/uses results in a net increase of \$7.8 million to the combined general fund's ending balance for the year ending June 30, 2020. Restricted program balances were increased by \$796 thousand as one-time CARES funds were utilized in lieu of other restricted funds and unrestricted balances grew by \$7 million which can be attributed to unspent LCAP program balances.

At the close of the 2019-20 budget year, the combined general fund ending balance is reported at \$42.1 million.

The ending balance for the unrestricted portion of the general fund is reported at \$36.9 million and the restricted general fund ending balance at \$5.1 million. The unrestricted general fund balance includes \$13.9 million as a reserve for economic uncertainty. This reserve is set by a Governing Board policy at 5% of combined general fund expenses and transfers out. The remaining \$22.7 million is assigned for various future uses including health insurance premiums, furniture and equipment, site donations and reserve for deficit spending in the out years.

Unrestricted General Fund	
Ending Fund Balance Components & Reserves	
5% Reserve (per district fund balance policy)	\$ 13,928,023
H&W Holding Accounts	777,971
Furniture & Equipment	125,000
Site Donations	529,905
ROTC	28,334
Unclaimed Property	56,949
Stores & Revolving Cash	278,675
Total	\$ 36,990,908

Components of Restricted General Fund	
Ending Balance	
Medi-Cal Billing (5640)	\$ 65,068.
Lottery -Instructional Materials (6300)	1,504,851
FEMA (5650)	46,039
Spec Ed Mental Health Services (6512)	334,108
Spec Ed (6500)	139,727
Learning Communities (7085)	116,802
Classified School EE Block Grant (7311)	97,994
Routine Restricted Maintenance (8150)	1,618,359
Low-Performing Student Block Grant (7510)	705,015
Other Restricted Local (9110)	878,566
SB 117 COVID-19 LEA Respond Funds (7388)	352,938
Total	5,859,471 \$

The restricted general fund ending balance is made up of unspent balances in both ongoing and one-time grants that are listed in the table below. Per CDE guidance, CARES Act Fund expenditures were allowed to be reported in 19-20 causing a negative unassigned balance of \$0.69 million because the revenue will be reported in 2020-21. Therefore, the ending balance and unassigned will be tied back to this deferred revenue.

The combined general fund ending balance as of June 30, 2020 was comprised of \$21.1 million in cash reserves held at the county treasury. Accounts receivable at year end totaled \$37 million and cash due from other district funds amounted to \$1.7 million. At year end, there was \$15.3 million in accounts payable and \$2 million due to other funds. Unearned revenue or revenue that the district received but cannot be accounted for until it is spent according to the terms of the grant for which it was received reported at \$0.62 million on June 30, 2020.





Charter School Special Revenue Fund (09)

Hemet Unified School District operates the Western Center Academy (WCA) as a dependent charter school. WCA's program focuses on the integration of academics, hands-on and museum discovery learning and serves students in grades 6 through 12.

Expenses and revenues for Hemet Unified's charter school are reported separately in Fund 09, the Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors. Charter schools are funded under the LCFF funding model. Charter supplemental and concentration grants are based on the lower of their own percentage of students in the applicable subgroups or their sponsoring district's percentage.

Enrollment and ADA

Official CALPADS data for October 2019 shows WCA with an enrollment of 712 students. The number of students attending WCA grew by 34 over the prior year.

LCFF calculations for WCA are based on the charter school's P-2 ADA along with its UPP. The P-2 ADA for Hemet USD's charter students was reported at 696.35. The UPP or percentage of low income, English learners, foster youth and homeless students attending Western Center was 45.22% which was below the 55% mark that would qualify a district or charter school to receive LCFF concentration funding.

Revenues and Other Sources

Charter revenues and other sources for 2019-20 totaled \$8.46 million. WCA received \$6.48 million from LCFF sources. Of the LCFF revenue, \$391,887 is attributed to the supplemental grant. WCA reported \$1.37 million in the other state revenue category. The charter school received state revenues for lottery, mandated cost block grant, special education and STRS on-behalf payments. Also included in the state revenue category was \$763,693 the school received for a Charter School Facility Grant that is awarded annually to cover a portion of its building lease costs.

The Western Center Academy received a total of \$606,399 in local revenue during the 2019-20 year. Local revenues were received for Special Education, donations, and interest earnings.

Expenditures and Other Uses

Total expenditures and other uses reported in Fund 09 for the 2019-20 year were \$7.99 million. Charter school salaries and benefits totaled \$5.16 million. Lease costs totaled \$1.6 million and included \$400 thousand in excess lease costs that is being paid for school facility expansion on the Western Science property.

Fund Balance and Cash

The fund balance in the Charter Special Revenue fund for the year ending June 30, 2020 was \$0.97 million and included \$97,510 in restricted program balances. The charter fund had a positive cash balance of \$222,611 as of June 30, 2020.

Charter Local Control Accountability Plans

Like school districts, charters schools are required to develop local control accountability plans (LCAP) that address how they will provide increased and improved services to students that generate charter supplemental and concentration grant funding. Western Center's LCAP for 2019-20 was limited in nature due to the school's low UPP. Because the school receives only supplemental funding it cannot as easily provide school wide solutions to address the needs of its low income, English learners or foster/homeless students. The



WCA plan included continued expansion of AP classes, college course offerings, increased/improved access to technology in the classroom and expanded counseling and health services. The cost to implement WCA's plan in 2019-20 was approximately \$275,000.



Western Center Academy

Other District Funds

Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains seven special revenue funds. Activity for Fund 09 Charter Special Revenue Fund was described in the previous section of this report. The district's other special revenue funds are listed below:

Adult Education Fund 11: is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Hemet continues to be an active member of the MSJC Adult Education Consortium and receives pass-through block grant funding to operate local Adult Education programs. Other local revenue reported in Fund 11 comes from fees and interest earnings. Fund 11 reported a total of \$846,935 in expenses for the year ending June 30, 2020. Revenues amounted to \$817,141 and include \$29,794 transferred from the unrestricted general fund to cover expenses in excess of grant funds. There were no reserves in the ending balance of this fund.

Child Development Fund 12: is used to account separately for many of the federal, state, and local revenues the district receives to operate child development programs. Hemet Unified reports revenues and expenditures related to the State Pre-School program, Family Literacy and a reserve account in Fund 12. In 2019-20, Fund 12 expenses totaled \$2,850,443 and revenues were \$3,384,158. At year end, \$661,207 remained in a reserve for the Pre-School program. Because all programs accounted for in Fund 12 are paid on a reimbursable basis, temporary loans from the general fund and the district's self-insurance fund were necessary during the year to cover expenses until reimbursements were received. All loans were fully repaid as of June 30th.

Cafeteria Fund 13: is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Hemet Unified School District participates in the National School Lunch Program (NSLP) and the Child and Adult Food Program, and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees for meals paid by students whose families do not qualify for free or reduced meals are collected. The district also spent \$77,594 in a federal Fresh Fruit and Vegetable grant in 2019-20. Total revenue and transfers in recorded in Fund 13 for 2019-20 was \$14,985,833 and expenses amounted to \$15,141,935. The Cafeteria Fund decreased \$156,102 to its ending fund balance during 2019-20, bringing the ending fund balance to \$3,549,565 as of June 30, 2020.

Deferred Maintenance Fund 14: is used to report transactions related to the major repair or replacement of district property. Hemet USD allocated \$3.7 million for deferred maintenance in 2019-20. The fund also earned \$16,637 in interest and miscellaneous revenue. Deferred maintenance expenditures totaled \$3,386,263 as of June 30th. There was \$12,815 in the Fund 14 beginning balance at the start of the year. With revenues exceeding expenditures by \$400,374, the fund ended the year with \$ 413,190 in its ending balance. Deferred maintenance projects during the year included roofing, painting, paving, carpeting and turf replacements at various school sites.

Special Reserve for Other Post Employment Benefits Fund 20: is used to account for amounts the district has earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for its post-employment benefit plan. Amounts in this fund must be transferred back to the general fund for expenditure. This fund was opened by the district in 2012-13. The fund had a balance of \$4,995,893 at the beginning of the 2019-20 year. With interest earnings adding \$115,565 to the balance in this account and a transfer out of \$350,000, the year-end fund balance is \$4,761,458. The district's post employment benefits liability has been estimated at \$32.6 million based on a July 1, 2020 actuarial report. Be-



cause the district does not maintain its OPEB reserve in an irrevocable trust, the funds set aside in Fund 20 do not count toward funding this liability.

Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

Building Fund 21 (General Obligation Bonds): is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. With the passage of Measure X in November 2018, \$27.5 million in bonds were issued in 2018-19 and those bond proceeds were deposited into Fund 21. Modernization and New Construction Projects started at Idyllwild School, Little Lake Elementary School, and Winchester Elementary School. Hemet High School and West Valley gymnasiums are being updated to include HVAC units. Work on these projects may continue through FY2020-21 and FY2021-22. Additional Maintenance Projects such as roofing projects and campus painting was also contracted for various sites.

Capital Facilities Fund 25: is used to account separately for monies received from developers and Capital Facilities Funds.

Developer Fees are collected on new development from individual homeowners, developers, commercials development and from large scale developers. Developer Fee revenues in this fund had dropped dramatically from their peak in 2004-05 when Hemet USD received \$12.6 million annually in Developer Fees. Developer Fees have been steadily increasing since FY2018-19. A total of \$2,816,208 was received for Developer Fees in 2019-20 and another \$187,959 was received in interest earnings. The funds are used to partly mitigate site acquisitions and construction related expenses to the District caused by development within the District and area of development.

In addition to developer fees and interest earnings reported in Fund 25, there is a balance \$4.6 million in a Capital Facilities Funds. These funds are from state apportionments where the district has paid expenses prior to receiving the state apportionment and/or Community Facilities Districts (CFD) Project Fund reimbursement.

Together all revenues reported in Fund 25 amounted to \$4,089,070 for the year ending June 30, 2020. Expenses in this account totaled \$1,492,742. The fund ended the year with a balance of \$12.2 million.

State School Facilities Fund 35: is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. The district did not receive any state apportionments and Fund 35 ended the year with a zero balance.

Special Reserve for Capital Outlay Fund 40: is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. Fund 40 earned \$10,244 in interest in 2019-20. The funds in Fund 40 are dedicated for capital equipment purchases. A total of \$75,000 was transferred out of Fund 40 to the general fund for furniture, vehicle and other capital equipment costs. The ending balance in Fund 40 as of June 30, 2020 was \$522,607.

Debt Service Funds

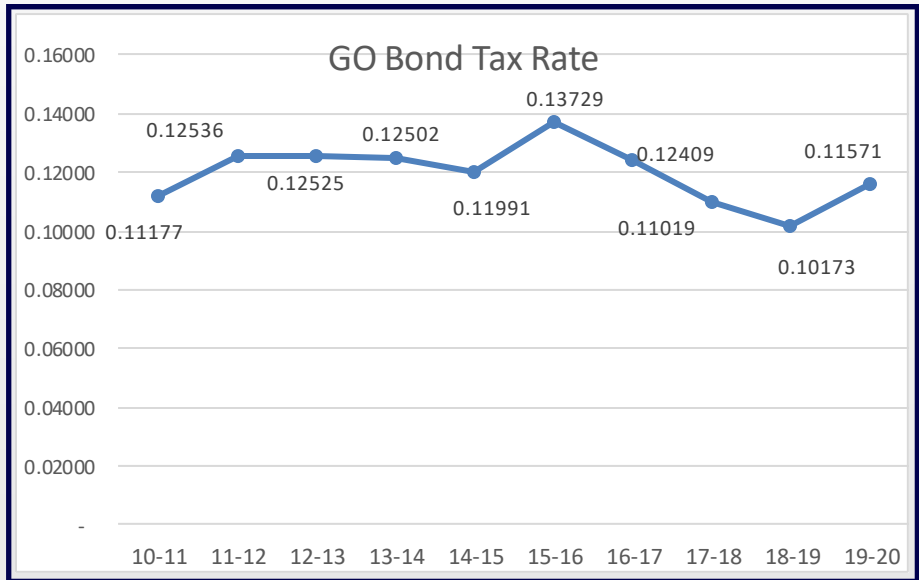
Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains one debt service fund.

Bond Interest and Redemption Fund 51: is used to account for the collection of tax receipts, premium



payments and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Bond repayments and tax collections related to all general obligation bond measures approved by voters are all processed through Fund 51.

All transactions within Fund 51 are managed solely by Riverside County Office of Education. Revenues are comprised of ad valorem taxes paid by property owners within Hemet Unified's jurisdiction and interest earnings. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2019-20 totaled \$14.5 million. Bond principal and interest payments were \$13.2 million. The balance in Fund 51 at the close of the 2019-20 fiscal year is \$16.69 million. The rate set for tax collections for 2019-20 was 0.11571 and will increase to 0.11876 for 2020-21.



Enterprise and Proprietary Funds

The district maintains one enterprise and two proprietary funds. Fund 63 - Other Enterprise Fund was opened for use in late March 2014 and is used to account for the business-like activities of the transportation department. Proprietary funds 67 and 68, are used to account for transactions in the workers compensation and other post employment benefits plans (OPEB) respectively. Fund 68 for OPEB, which was established in 2011-12, is now used to report the pay-as-you go OPEB costs separate from the worker's compensation plan. Fund 67 and 68 are reported together under Fund 67 in the state financial reporting forms.

Other Enterprise Fund 63: is used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund must be used to report any activity whose principal revenue sources meet any of the following criteria:

1. The LEA has issued debt backed solely by fees and charges from that activity.
2. There is a legal requirement that the cost of providing services, including capital costs such as depreciation or debt service, must be recovered through fees or charges.
3. The LEA's policy is to establish activity fees for charges designed to recover the cost of providing services, including capital costs such as depreciation and debt services.

An enterprise fund is accounted for on an accrual basis. Capital assets and long-term debt are recorded in this fund. All revenues and expenses are recorded, regardless of when they are received or paid. Depreciation of capital assets is also recorded in the enterprise fund.

Revenues for transportation contracts, interest earning and other miscellaneous receipts recorded in Fund 63 during 2019-20 totaled \$21.8 million. Expenses amounted to \$18.65 million and include a transfer of \$5.3 million back to the general fund to cover the cost of providing transportation services to Hemet USD students that exceeds the amount we receive from the state for student transportation. In addition, Fund 63 provided another \$1.4 to the district's general fund for administration, oversight and support costs associated with transportation operations. Expenses and revenues for transportation of Hemet USD's students are transferred out of Fund 63 and reported in the general fund as "Transfers of Direct Services" along with field trip and vehi-



cle maintenance charges to other district sites and departments and result in a negative expenditure amount reported in the Services and Operating Expenses category on the Fund 63 financial reports.

Because Fund 63 reports transportation financial activities as a business type operation, it is required to include in its financial statements all related liabilities. As a result, included as liabilities for Fund 63 is \$22.17 million for its share of PERS pension liabilities, \$2.61 million for OPEB liabilities and another \$284,081 for unused vacation or compensated absences. Due to the large impact of the pension liabilities on the funds net position at year end, the full value of capital assets or net position cannot be accurately reported. The pension liabilities offset approximately \$20.4 million in Net Investment in Capital Assets and Restricted Net position in the funds financial statements.

After reporting all required liabilities, the fund showed an ending balance of -\$2.7 million. The fund had \$4.9 million in cash at the close of the fiscal year and another \$6.4 million in accounts receivable of which \$1.8 million had been collected by August 31, 2020.

Self Insurance Fund 67: is used to separate monies received for self-insurance activities from the district's other operating funds. The district is self insured for worker's compensation and self-funds it's Post Employment Benefit costs. The district maintains two accounts in Fund 67, an account for its self-funded worker's compensation plan



and an account for self-funded Other Post Employment Benefits in Fund 68, a sub-fund of Fund 67. Revenues come from employee payroll deductions and district contributions. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs.

The Worker's Compensation self-insurance account held in Fund 67 is managed by district staff. Contributions to this plan in 2019-20 totaled \$1.86 million and came from a percentage of payroll costs. All worker's compensation related expenses, which amounted to \$3,686,660 as of June 30, 2020, are charged to this account. The ending balance in the worker's compensation account as of June 30, 2020 is \$193,873. Another \$10.8 million is set up as a payable for the total required IBNR claims reserve per the Worker's Compensation actuarial study June 30, 2020 with an effective date of July 1, 2020. The actuarial study was conducted by Bay Actuarial. The cash balance in the worker's compensation account at year-end was \$11 million.

Because Fund 67 maintains a large cash balance during the year, the district uses the fund to provide temporary cash loans to other funds as needed, including the general fund, adult education and child development funds. A total of \$4.625 million in loans were made from Fund 67 to other funds during the 2019-20 year. All loans were repaid by June 30, 2020.

Self Insurance Fund 68 – OPEB: is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding the pay-as-you go portion of its OPEB liability and has established a reserve of \$4.7 million in Fund 20.

Expenses in Fund 68 for 2019-20 totaled \$1.9 million. Interest earnings and district contributions totaled \$1 million. Fund balance reserves were used to cover the revenue shortfall. The ending balance in this account on June 30, 2020 was \$202,393.

Combined Self Insurance Funds 67 & 68– Total 2019-20 revenues, including transfers in from other

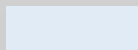


funds, in Funds 67 and 68 combined were \$1.23 million. Expenses and transfers out totaled \$5.8 million net of the IBNR adjustment. The ending balance for the two funds combined as reported on the state financial reporting forms was \$ 396,266. The cash balance in the two accounts together was \$11 million on June 30, 2020.





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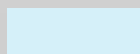


State Budget Forms

2018-19 Unaudited Actuals



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2019-20 Unaudited Actuals

District Certification - Form CA	SACS-1
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Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.99%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$172,485,063.65
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$172,485,063.65
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	8.03%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 15, 2020

To the Superintendent of Public Instruction:

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

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

Date: _____

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

For County Office of Education:

For School District:

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	232,038,906.05	0.00	232,038,906.05	214,409,865.00	0.00	214,409,865.00	-7.6%
2) Federal Revenue		8100-8299	1,228,026.24	15,731,350.40	16,959,376.64	954,500.00	23,974,615.00	24,929,115.00	47.0%
3) Other State Revenue		8300-8599	5,571,454.76	21,288,725.18	26,860,179.94	4,233,137.00	21,029,979.00	25,263,116.00	-5.9%
4) Other Local Revenue		8600-8799	3,052,238.48	15,633,774.33	18,686,012.81	2,410,264.00	17,291,056.00	19,701,320.00	5.4%
5) TOTAL, REVENUES			241,890,625.53	52,653,849.91	294,544,475.44	222,007,766.00	62,295,650.00	284,303,416.00	-3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	98,912,507.02	24,222,874.95	123,135,381.97	99,781,618.00	25,189,165.00	124,970,783.00	1.5%
2) Classified Salaries		2000-2999	28,766,594.87	15,797,374.49	44,563,969.36	31,135,749.00	17,161,654.00	48,297,403.00	8.4%
3) Employee Benefits		3000-3999	40,818,206.58	28,421,236.38	69,239,442.96	41,517,526.00	29,444,581.00	70,962,107.00	2.5%
4) Books and Supplies		4000-4999	9,204,733.72	2,687,720.91	11,892,454.63	6,583,177.00	4,457,414.00	11,040,591.00	-7.2%
5) Services and Other Operating Expenditures		5000-5999	27,129,036.45	8,477,575.26	35,606,611.71	27,009,350.00	10,120,759.00	37,130,109.00	4.3%
6) Capital Outlay		6000-6999	1,309,844.76	378,867.26	1,688,712.02	1,585,000.00	96,555.00	1,681,555.00	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	551,148.95	3,748,714.06	4,299,863.01	1,772,320.00	3,810,408.00	5,582,728.00	29.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,853,616.88)	1,212,261.46	(641,355.42)	(2,087,473.00)	1,433,080.00	(654,393.00)	2.0%
9) TOTAL, EXPENDITURES			204,838,455.47	84,946,624.77	289,785,080.24	207,297,267.00	91,713,616.00	299,010,883.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,052,170.06	(32,292,774.86)	4,759,395.20	14,710,499.00	(29,417,966.00)	(14,707,467.00)	-409.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,470,823.59	442,140.00	6,912,963.59	5,310,180.00	499,476.00	5,809,656.00	-16.0%
b) Transfers Out		7600-7629	72,280.03	3,770,000.00	3,842,280.03	0.00	3,622,000.00	3,622,000.00	-5.7%
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	(36,416,901.39)	36,416,901.39	0.00	(31,795,442.00)	31,795,442.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(30,018,357.83)	33,089,041.39	3,070,683.56	(26,485,262.00)	28,672,918.00	2,187,656.00	-28.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,033,812.23	796,266.53	7,830,078.76	(11,774,763.00)	(745,048.00)	(12,519,811.00)	-259.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,957,095.79	4,370,662.57	34,327,758.36	36,990,908.02	5,166,929.10	42,157,837.12	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,957,095.79	4,370,662.57	34,327,758.36	36,990,908.02	5,166,929.10	42,157,837.12	22.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,957,095.79	4,370,662.57	34,327,758.36	36,990,908.02	5,166,929.10	42,157,837.12	22.8%
2) Ending Balance, June 30 (E + F1e)			36,990,908.02	5,166,929.10	42,157,837.12	25,216,145.02	4,421,881.10	29,638,026.12	-29.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	12,769.94	0.00	12,769.94	25,000.00	0.00	25,000.00	95.8%
Stores		9712	265,905.92	0.00	265,905.92	167,825.00	0.00	167,825.00	-36.9%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	5,859,471.27	5,859,471.27	0.00	5,161,781.38	5,161,781.38	-11.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	525,586.00	0.00	525,586.00	New
d) Assigned									
Other Assignments		9780	22,784,209.16	0.00	22,784,209.16	10,048,963.91	0.00	10,048,963.91	-55.9%
H&W Holding	0000	9780	777,971.00		777,971.00				
Furniture/Equipment	0000	9780	125,000.00		125,000.00				
Site Donations	0000	9780	529,905.00		529,905.00				
ROTC	0000	9780	28,334.00		28,334.00				
Unclaimed Property	0000	9780	56,949.00		56,949.00				
Reserve for Deficit Spending	0000	9780	18,233,558.50		18,233,558.50				
Site Donations	0000	9780				529,905.00		529,905.00	
ROTC	0000	9780				28,334.00		28,334.00	
Unclaimed Property	0000	9780				56,949.00		56,949.00	
Reserve for Deficit Spending	0000	9780				6,401,284.25		6,401,284.25	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,928,023.00	0.00	13,928,023.00	14,401,412.00	0.00	14,401,412.00	3.4%
Unassigned/Unappropriated Amount			0.00	(692,542.17)	(692,542.17)	47,358.11	(739,900.28)	(692,542.17)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	22,126,675.15	(1,000,922.69)	21,125,752.46				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	3,649.04	0.00	3,649.04				
c) in Revolving Cash Account		9130	12,769.94	0.00	12,769.94				
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	28,939,169.09	8,068,002.21	37,007,171.30				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,512,373.44	239,750.80	1,752,124.24				
6) Stores		9320	265,905.92	0.00	265,905.92				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			52,860,542.58	7,306,830.32	60,167,372.90				
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	13,897,861.92	1,463,150.66	15,361,012.58				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,971,772.64	56,715.91	2,028,488.55				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	620,034.65	620,034.65				
6) TOTAL, LIABILITIES			15,869,634.56	2,139,901.22	18,009,535.78				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			36,990,908.02	5,166,929.10	42,157,837.12				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	179,795,882.00	0.00	179,795,882.00	158,584,518.00	0.00	158,584,518.00	-11.8%
Education Protection Account State Aid - Current Year		8012	17,520,055.00	0.00	17,520,055.00	26,013,361.00	0.00	26,013,361.00	48.5%
State Aid - Prior Years		8019	110,655.74	0.00	110,655.74	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	320,704.49	0.00	320,704.49	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	31,455,429.53	0.00	31,455,429.53	29,859,085.00	0.00	29,859,085.00	-5.1%
Unsecured Roll Taxes		8042	1,342,898.43	0.00	1,342,898.43	1,308,455.00	0.00	1,308,455.00	-2.6%
Prior Years' Taxes		8043	2,025,243.66	0.00	2,025,243.66	2,025,244.00	0.00	2,025,244.00	0.0%
Supplemental Taxes		8044	685,290.19	0.00	685,290.19	481,194.00	0.00	481,194.00	-29.8%
Education Revenue Augmentation Fund (ERAF)		8045	(3,306,277.91)	0.00	(3,306,277.91)	(4,214,680.00)	0.00	(4,214,680.00)	27.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,732,761.92	0.00	3,732,761.92	1,514,690.00	0.00	1,514,690.00	-59.4%
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			233,682,643.05	0.00	233,682,643.05	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	(1,643,737.00)	0.00	(1,643,737.00)	(1,482,456.00)	0.00	(1,482,456.00)	-9.8%
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			232,038,906.05	0.00	232,038,906.05	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	4,362,670.81	4,362,670.81	0.00	4,343,289.00	4,343,289.00	-0.4%
Special Education Discretionary Grants		8182	0.00	304,706.87	304,706.87	0.00	402,010.00	402,010.00	31.9%
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	67,622.09	0.00	67,622.09	62,500.00	0.00	62,500.00	-7.6%
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	381,427.00	381,427.00	0.00	0.00	0.00	-100.0%
Interagency Contracts Between LEAs		8285	0.00	1,942,284.89	1,942,284.89	0.00	2,075,962.00	2,075,962.00	6.9%
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		5,810,286.38	5,810,286.38		7,572,718.00	7,572,718.00	30.3%
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		887,351.73	887,351.73		816,963.00	816,963.00	-7.9%
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 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		330,423.47	330,423.47		264,283.00	264,283.00	-20.0%
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		1,097,833.72	1,097,833.72		1,562,467.00	1,562,467.00	42.3%
Career and Technical Education	3500-3599	8290		86,979.24	86,979.24		213,676.00	213,676.00	145.7%
All Other Federal Revenue	All Other	8290	1,160,404.15	527,386.29	1,687,790.44	892,000.00	6,723,247.00	7,615,247.00	351.2%
TOTAL, FEDERAL REVENUE			1,228,026.24	15,731,350.40	16,959,376.64	954,500.00	23,974,615.00	24,929,115.00	47.0%
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	3,238,431.76	1,159,935.23	4,398,366.99	3,310,846.00	1,139,447.00	4,450,293.00	1.2%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,770,190.17	2,770,190.17		2,873,666.00	2,873,666.00	3.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		163,845.64	163,845.64		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		510,578.08	510,578.08		416,518.00	416,518.00	-18.4%
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	1,493,907.00	16,684,176.06	18,178,083.06	60,000.00	16,600,348.00	16,660,348.00	-8.3%
TOTAL, OTHER STATE REVENUE			5,571,454.76	21,288,725.18	26,860,179.94	4,233,137.00	21,029,979.00	25,263,116.00	-5.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	4,045,982.62	4,045,982.62	0.00	4,280,000.00	4,280,000.00	5.8%
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	10,389.43	0.00	10,389.43	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	240,499.09	0.00	240,499.09	175,000.00	0.00	175,000.00	-27.2%
Interest		8660	372,679.61	0.00	372,679.61	270,000.00	0.00	270,000.00	-27.6%
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	131,444.83	0.00	131,444.83	128,086.00	0.00	128,086.00	-2.6%
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	2,297,225.52	155,747.58	2,452,973.10	1,827,178.00	51,000.00	1,878,178.00	-23.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		11,432,044.13	11,432,044.13		12,960,056.00	12,960,056.00	13.4%
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			3,052,238.48	15,633,774.33	18,686,012.81	2,410,264.00	17,291,056.00	19,701,320.00	5.4%
TOTAL, REVENUES			241,890,625.53	52,653,849.91	294,544,475.44	222,007,766.00	62,295,650.00	284,303,416.00	-3.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	80,215,977.87	15,584,061.53	95,800,039.40	81,447,296.00	15,830,854.00	97,278,150.00	1.5%
Certificated Pupil Support Salaries		1200	5,420,373.96	5,094,433.69	10,514,807.65	5,526,400.00	5,301,847.00	10,828,247.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,727,319.59	1,836,067.86	12,563,387.45	10,614,891.00	1,997,575.00	12,612,466.00	0.4%
Other Certificated Salaries		1900	2,548,835.60	1,708,311.87	4,257,147.47	2,193,031.00	2,058,889.00	4,251,920.00	-0.1%
TOTAL, CERTIFICATED SALARIES			98,912,507.02	24,222,874.95	123,135,381.97	99,781,618.00	25,189,165.00	124,970,783.00	1.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,796,308.95	9,936,170.21	11,732,479.16	2,468,438.00	10,868,707.00	13,337,145.00	13.7%
Classified Support Salaries		2200	9,221,989.11	3,173,319.29	12,395,308.40	9,936,380.00	3,292,248.00	13,228,628.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	3,545,424.00	386,139.36	3,931,563.36	3,489,418.00	494,240.00	3,983,658.00	1.3%
Clerical, Technical and Office Salaries		2400	10,587,987.34	909,190.95	11,497,178.29	11,284,164.00	944,113.00	12,228,277.00	6.4%
Other Classified Salaries		2900	3,614,885.47	1,392,554.68	5,007,440.15	3,957,349.00	1,562,346.00	5,519,695.00	10.2%
TOTAL, CLASSIFIED SALARIES			28,766,594.87	15,797,374.49	44,563,969.36	31,135,749.00	17,161,654.00	48,297,403.00	8.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	16,636,638.75	18,438,875.81	35,075,514.56	16,003,437.00	18,439,663.00	34,443,100.00	-1.8%
PERS		3201-3202	5,259,377.50	3,183,267.26	8,442,644.76	6,007,176.00	3,766,543.00	9,773,719.00	15.8%
OASDI/Medicare/Alternative		3301-3302	3,421,240.56	1,553,686.13	4,974,926.69	3,712,681.00	1,744,886.00	5,457,567.00	9.7%
Health and Welfare Benefits		3401-3402	14,106,056.39	4,829,158.25	18,935,214.64	14,135,674.00	4,985,441.00	19,121,115.00	1.0%
Unemployment Insurance		3501-3502	60,887.36	19,175.57	80,062.93	65,448.00	21,175.00	86,623.00	8.2%
Workers' Compensation		3601-3602	970,053.48	299,358.31	1,269,411.79	981,899.00	317,473.00	1,299,372.00	2.4%
OPEB, Allocated		3701-3702	343,607.57	97,715.05	441,322.62	569,423.00	169,400.00	738,823.00	67.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,344.97	0.00	20,344.97	41,788.00	0.00	41,788.00	105.4%
TOTAL, EMPLOYEE BENEFITS			40,818,206.58	28,421,236.38	69,239,442.96	41,517,526.00	29,444,581.00	70,962,107.00	2.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	181,294.20	549,451.27	730,745.47	108,820.00	1,724,844.00	1,833,664.00	150.9%
Books and Other Reference Materials		4200	28,530.92	65,578.26	94,109.18	296,427.00	102,506.00	398,933.00	323.9%
Materials and Supplies		4300	4,445,699.88	1,658,926.87	6,104,626.75	4,069,614.00	2,439,556.00	6,509,170.00	6.6%
Noncapitalized Equipment		4400	4,527,398.51	413,764.51	4,941,163.02	2,088,316.00	190,508.00	2,278,824.00	-53.9%
Food		4700	21,810.21	0.00	21,810.21	20,000.00	0.00	20,000.00	-8.3%
TOTAL, BOOKS AND SUPPLIES			9,204,733.72	2,687,720.91	11,892,454.63	6,583,177.00	4,457,414.00	11,040,591.00	-7.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,163,414.51	3,163,414.51	0.00	3,053,195.00	3,053,195.00	-3.5%
Travel and Conferences		5200	401,321.95	382,907.81	784,229.76	755,903.00	186,042.00	941,945.00	20.1%
Dues and Memberships		5300	144,004.36	10,695.32	154,699.68	141,010.00	12,200.00	153,210.00	-1.0%
Insurance		5400 - 5450	1,854,748.62	0.00	1,854,748.62	1,976,200.00	0.00	1,976,200.00	6.5%
Operations and Housekeeping Services		5500	4,924,670.61	35,490.21	4,960,160.82	5,470,000.00	55,200.00	5,525,200.00	11.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,401,128.89	907,010.81	3,308,139.70	2,539,386.00	822,599.00	3,361,985.00	1.6%
Transfers of Direct Costs		5710	(101,042.34)	101,042.34	0.00	(50,424.00)	50,424.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,406,101.00	474,778.78	7,880,879.78	6,605,980.00	364,445.00	6,970,425.00	-11.6%
Professional/Consulting Services and Operating Expenditures		5800	8,839,037.63	3,382,641.87	12,221,679.50	8,301,971.00	5,554,193.00	13,856,164.00	13.4%
Communications		5900	1,259,065.73	19,593.61	1,278,659.34	1,269,324.00	22,461.00	1,291,785.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,129,036.45	8,477,575.26	35,606,611.71	27,009,350.00	10,120,759.00	37,130,109.00	4.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	15,610.00	74,769.13	90,379.13	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	914,683.61	111,200.00	1,025,883.61	1,410,000.00	10,000.00	1,420,000.00	38.4%
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	379,551.15	181,286.56	560,837.71	175,000.00	82,055.00	257,055.00	-54.2%
Equipment Replacement		6500	0.00	11,611.57	11,611.57	0.00	4,500.00	4,500.00	-61.2%
TOTAL, CAPITAL OUTLAY			1,309,844.76	378,867.26	1,688,712.02	1,585,000.00	96,555.00	1,681,555.00	-0.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	9,792.00	0.00	9,792.00	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	541,356.95	0.00	541,356.95	1,772,320.00	0.00	1,772,320.00	227.4%
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	1,631,982.56	1,631,982.56	0.00	1,574,057.00	1,574,057.00	-3.5%
Other Debt Service - Principal		7439	0.00	2,116,731.50	2,116,731.50	0.00	2,236,351.00	2,236,351.00	5.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			551,148.95	3,748,714.06	4,299,863.01	1,772,320.00	3,810,408.00	5,582,728.00	29.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,212,261.46)	1,212,261.46	0.00	(1,433,080.00)	1,433,080.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(641,355.42)	0.00	(641,355.42)	(654,393.00)	0.00	(654,393.00)	2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,853,616.88)	1,212,261.46	(641,355.42)	(2,087,473.00)	1,433,080.00	(654,393.00)	2.0%
TOTAL, EXPENDITURES			204,838,455.47	84,946,624.77	289,785,080.24	207,297,267.00	91,713,616.00	299,010,883.00	3.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	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	6,395,823.59	442,140.00	6,837,963.59	5,310,180.00	499,476.00	5,809,656.00	-15.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,470,823.59	442,140.00	6,912,963.59	5,310,180.00	499,476.00	5,809,656.00	-16.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	42,486.04	0.00	42,486.04	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	29,793.99	3,770,000.00	3,799,793.99	0.00	3,622,000.00	3,622,000.00	-4.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			72,280.03	3,770,000.00	3,842,280.03	0.00	3,622,000.00	3,622,000.00	-5.7%
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	(36,752,289.39)	36,752,289.39	0.00	(38,031,791.00)	38,031,791.00	0.00	0.0%
Contributions from Restricted Revenues		8990	335,388.00	(335,388.00)	0.00	6,236,349.00	(6,236,349.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(36,416,901.39)	36,416,901.39	0.00	(31,795,442.00)	31,795,442.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(30,018,357.83)	33,089,041.39	3,070,683.56	(26,485,262.00)	28,672,918.00	2,187,656.00	-28.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	232,038,906.05	0.00	232,038,906.05	214,409,865.00	0.00	214,409,865.00	-7.6%
2) Federal Revenue		8100-8299	1,228,026.24	15,731,350.40	16,959,376.64	954,500.00	23,974,615.00	24,929,115.00	47.0%
3) Other State Revenue		8300-8599	5,571,454.76	21,288,725.18	26,860,179.94	4,233,137.00	21,029,979.00	25,263,116.00	-5.9%
4) Other Local Revenue		8600-8799	3,052,238.48	15,633,774.33	18,686,012.81	2,410,264.00	17,291,056.00	19,701,320.00	5.4%
5) TOTAL REVENUES			241,890,625.53	52,653,849.91	294,544,475.44	222,007,766.00	62,295,650.00	284,303,416.00	-3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		119,707,384.22	51,511,376.58	171,218,760.80	118,432,521.00	59,273,609.00	177,706,130.00	3.8%
2) Instruction - Related Services	2000-2999		26,312,262.45	10,618,004.04	36,930,266.49	26,116,693.00	10,827,714.00	36,944,407.00	0.0%
3) Pupil Services	3000-3999		19,114,863.00	12,404,779.54	31,519,642.54	18,973,650.00	11,242,524.00	30,216,174.00	-4.1%
4) Ancillary Services	4000-4999		2,150,455.81	37,968.00	2,188,423.81	2,064,998.00	0.00	2,064,998.00	-5.6%
5) Community Services	5000-5999		91,400.20	0.00	91,400.20	72,340.00	0.00	72,340.00	-20.9%
6) Enterprise	6000-6999		217.26	0.00	217.26	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		17,696,751.39	1,679,260.23	19,376,011.62	19,129,100.00	1,545,597.00	20,674,697.00	6.7%
8) Plant Services	8000-8999		19,213,972.19	4,929,643.82	24,143,616.01	20,735,645.00	4,992,514.00	25,728,159.00	6.6%
9) Other Outgo	9000-9999	Except 7600-7699	551,148.95	3,765,592.56	4,316,741.51	1,772,320.00	3,831,658.00	5,603,978.00	29.8%
10) TOTAL EXPENDITURES			204,838,455.47	84,946,624.77	289,785,080.24	207,297,267.00	91,713,616.00	299,010,883.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			37,052,170.06	(32,292,774.86)	4,759,395.20	14,710,499.00	(29,417,966.00)	(14,707,467.00)	-409.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	6,470,823.59	442,140.00	6,912,963.59	5,310,180.00	499,476.00	5,809,656.00	-16.0%
b) Transfers Out		7600-7629	72,280.03	3,770,000.00	3,842,280.03	0.00	3,622,000.00	3,622,000.00	-5.7%
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	(36,416,901.39)	36,416,901.39	0.00	(31,795,442.00)	31,795,442.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(30,018,357.83)	33,089,041.39	3,070,683.56	(26,485,262.00)	28,672,918.00	2,187,656.00	-28.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,033,812.23	796,266.53	7,830,078.76	(11,774,763.00)	(745,048.00)	(12,519,811.00)	-259.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,957,095.79	4,370,662.57	34,327,758.36	36,990,908.02	5,166,929.10	42,157,837.12	22.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,957,095.79	4,370,662.57	34,327,758.36	36,990,908.02	5,166,929.10	42,157,837.12	22.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,957,095.79	4,370,662.57	34,327,758.36	36,990,908.02	5,166,929.10	42,157,837.12	22.8%
2) Ending Balance, June 30 (E + F1e)			36,990,908.02	5,166,929.10	42,157,837.12	25,216,145.02	4,421,881.10	29,638,026.12	-29.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	12,769.94	0.00	12,769.94	25,000.00	0.00	25,000.00	95.8%
Stores		9712	265,905.92	0.00	265,905.92	167,825.00	0.00	167,825.00	-36.9%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	5,859,471.27	5,859,471.27	0.00	5,161,781.38	5,161,781.38	-11.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	525,586.00	0.00	525,586.00	New
d) Assigned									
Other Assignments (by Resource/Object)		9780	22,784,209.16	0.00	22,784,209.16	10,048,963.91	0.00	10,048,963.91	-55.9%
H&W Holding	0000	9780	777,971.00		777,971.00				
Furniture/Equipment	0000	9780	125,000.00		125,000.00				
Site Donations	0000	9780	529,905.00		529,905.00				
ROTC	0000	9780	28,334.00		28,334.00				
Unclaimed Property	0000	9780	56,949.00		56,949.00				
Reserve for Deficit Spending	0000	9780	18,233,558.50		18,233,558.50				
Site Donations	0000	9780				529,905.00		529,905.00	
ROTC	0000	9780				28,334.00		28,334.00	
Unclaimed Property	0000	9780				56,949.00		56,949.00	
Reserve for Deficit Spending	0000	9780				6,401,284.25		6,401,284.25	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,928,023.00	0.00	13,928,023.00	14,401,412.00	0.00	14,401,412.00	3.4%
Unassigned/Unappropriated Amount		9790	0.00	(692,542.17)	(692,542.17)	47,358.11	(739,900.28)	(692,542.17)	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	65,068.10	235,068.10
5650	FEMA Public Assistance Funds	46,039.00	46,039.00
6300	Lottery: Instructional Materials	1,504,851.88	780,527.88
6500	Special Education	139,727.82	104,865.82
6512	Special Ed: Mental Health Services	334,108.30	368,485.30
7085	Learning Communities for School Success Program	116,801.89	0.00
7311	Classified School Employee Professional Development Block Grant	97,994.73	25,156.73
7388	SB 117 COVID-19 LEA Response Funds	352,938.00	352,938.00
7510	Low-Performing Students Block Grant	705,015.86	334,295.86
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,618,358.77	1,618,358.77
9010	Other Restricted Local	878,566.92	1,296,045.92
Total, Restricted Balance		<u>5,859,471.27</u>	<u>5,161,781.38</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,483,932.00	6,365,653.00	-1.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,372,837.73	1,378,461.00	0.4%
4) Other Local Revenue		8600-8799	606,398.88	643,110.00	6.1%
5) TOTAL, REVENUES			8,463,168.61	8,387,224.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,209,398.53	3,367,760.00	4.9%
2) Classified Salaries		2000-2999	478,672.56	516,504.00	7.9%
3) Employee Benefits		3000-3999	1,475,345.67	1,526,111.00	3.4%
4) Books and Supplies		4000-4999	482,496.00	615,109.00	27.5%
5) Services and Other Operating Expenditures		5000-5999	2,350,571.12	2,162,974.00	-8.0%
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			7,996,483.88	8,188,458.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			466,684.73	198,766.00	-57.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	442,140.00	499,476.00	13.0%
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			(442,140.00)	(499,476.00)	13.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,544.73	(300,710.00)	-1325.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	947,442.81	971,987.54	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			947,442.81	971,987.54	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			947,442.81	971,987.54	2.6%
2) Ending Balance, June 30 (E + F1e)			971,987.54	671,277.54	-30.9%
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			97,510.38	15,646.38	-84.0%
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	874,477.16	655,631.16	-25.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	222,610.88		
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	1,176,669.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	368,670.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,767,950.75		
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	390,688.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	405,274.84		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			795,963.21		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			971,987.54		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	4,821,119.00	4,159,501.00	-13.7%
Education Protection Account State Aid - Current Year		8012	592,538.00	1,185,329.00	100.0%
State Aid - Prior Years		8019	466.00	0.00	-100.0%
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	1,069,809.00	1,020,823.00	-4.6%
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			6,483,932.00	6,365,653.00	-1.8%
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 Unaudited 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	19,525.00	22,539.00	15.4%
Lottery - Unrestricted and Instructional Materials		8560	149,781.38	152,050.00	1.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	763,693.35	802,000.00	5.0%
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	439,838.00	401,872.00	-8.6%
TOTAL, OTHER STATE REVENUE			1,372,837.73	1,378,461.00	0.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	10,279.30	8,500.00	-17.3%
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	199,509.58	180,000.00	-9.8%
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	396,610.00	454,610.00	14.6%
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			606,398.88	643,110.00	6.1%
TOTAL, REVENUES			8,463,168.61	8,387,224.00	-0.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,744,462.77	2,926,624.00	6.6%
Certificated Pupil Support Salaries		1200	135,739.43	126,246.00	-7.0%
Certificated Supervisors' and Administrators' Salaries		1300	323,037.25	314,890.00	-2.5%
Other Certificated Salaries		1900	6,159.08	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			3,209,398.53	3,367,760.00	4.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	37,831.90	35,045.00	-7.4%
Classified Support Salaries		2200	85,885.24	98,349.00	14.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	210,478.08	215,479.00	2.4%
Other Classified Salaries		2900	144,477.34	167,631.00	16.0%
TOTAL, CLASSIFIED SALARIES			478,672.56	516,504.00	7.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	918,710.04	893,995.00	-2.7%
PERS		3201-3202	82,591.43	103,262.00	25.0%
OASDI/Medicare/Alternative		3301-3302	75,699.12	85,882.00	13.5%
Health and Welfare Benefits		3401-3402	360,327.12	396,360.00	10.0%
Unemployment Insurance		3501-3502	1,765.57	1,941.00	9.9%
Workers' Compensation		3601-3602	27,635.80	29,133.00	5.4%
OPEB, Allocated		3701-3702	8,616.59	15,538.00	80.3%
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			1,475,345.67	1,526,111.00	3.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	49,331.90	82,102.00	66.4%
Books and Other Reference Materials		4200	29,376.23	26,000.00	-11.5%
Materials and Supplies		4300	298,635.25	360,007.00	20.6%
Noncapitalized Equipment		4400	105,152.62	147,000.00	39.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			482,496.00	615,109.00	27.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	27,281.68	16,955.00	-37.9%
Dues and Memberships		5300	10,602.95	6,700.00	-36.8%
Insurance		5400-5450	66,538.00	60,000.00	-9.8%
Operations and Housekeeping Services		5500	34.51	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,715,853.92	1,458,665.00	-15.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	286,010.53	373,154.00	30.5%
Professional/Consulting Services and Operating Expenditures		5800	235,551.48	235,500.00	0.0%
Communications		5900	8,698.05	12,000.00	38.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,350,571.12	2,162,974.00	-8.0%
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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			7,996,483.88	8,188,458.00	2.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	442,140.00	499,476.00	13.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			442,140.00	499,476.00	13.0%
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)			(442,140.00)	(499,476.00)	13.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	6,483,932.00	6,365,653.00	-1.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,372,837.73	1,378,461.00	0.4%
4) Other Local Revenue		8600-8799	606,398.88	643,110.00	6.1%
5) TOTAL, REVENUES			8,463,168.61	8,387,224.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,680,655.16	5,133,076.00	9.7%
2) Instruction - Related Services	2000-2999		802,436.08	768,513.00	-4.2%
3) Pupil Services	3000-3999		247,387.78	222,436.00	-10.1%
4) Ancillary Services	4000-4999		112,679.93	82,095.00	-27.1%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		314,668.87	371,154.00	18.0%
8) Plant Services	8000-8999		1,838,656.06	1,611,184.00	-12.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,996,483.88	8,188,458.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			466,684.73	198,766.00	-57.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	442,140.00	499,476.00	13.0%
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			(442,140.00)	(499,476.00)	13.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,544.73	(300,710.00)	-1325.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	947,442.81	971,987.54	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			947,442.81	971,987.54	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			947,442.81	971,987.54	2.6%
2) Ending Balance, June 30 (E + F1e)			971,987.54	671,277.54	-30.9%
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			97,510.38	15,646.38	-84.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	874,477.16	655,631.16	-25.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	55,932.38	3,495.38
7311	Classified School Employee Professional Development Block	1,455.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	12,151.00	12,151.00
7510	Low-Performing Students Block Grant	27,972.00	0.00
Total, Restricted Balance		97,510.38	15,646.38

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	802,799.00	696,871.00	-13.2%
4) Other Local Revenue		8600-8799	14,341.79	15,000.00	4.6%
5) TOTAL, REVENUES			817,140.79	711,871.00	-12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	298,945.36	273,733.00	-8.4%
2) Classified Salaries		2000-2999	157,563.32	167,035.00	6.0%
3) Employee Benefits		3000-3999	151,026.86	177,486.00	17.5%
4) Books and Supplies		4000-4999	33,286.83	15,000.00	-54.9%
5) Services and Other Operating Expenditures		5000-5999	138,833.75	46,567.00	-66.5%
6) Capital Outlay		6000-6999	29,253.28	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	38,025.38	32,050.00	-15.7%
9) TOTAL, EXPENDITURES			846,934.78	711,871.00	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,793.99)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,793.99	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			29,793.99	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,887.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,968.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	30,575.05		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			103,431.34		
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	774.38		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	102,656.96		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			103,431.34		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
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	34,060.00	23,803.00	-30.1%
TOTAL, OTHER STATE REVENUE			802,799.00	696,871.00	-13.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,384.90	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	11,898.89	15,000.00	26.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,341.79	15,000.00	4.6%
TOTAL, REVENUES			817,140.79	711,871.00	-12.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	215,847.22	197,500.00	-8.5%
Certificated Pupil Support Salaries		1200	3,915.83	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	74,682.31	76,233.00	2.1%
Other Certificated Salaries		1900	4,500.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			298,945.36	273,733.00	-8.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	23,521.19	28,825.00	22.5%
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	106,692.62	112,698.00	5.6%
Other Classified Salaries		2900	27,349.51	25,512.00	-6.7%
TOTAL, CLASSIFIED SALARIES			157,563.32	167,035.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	59,276.86	68,012.00	14.7%
PERS		3201-3202	29,038.51	34,540.00	18.9%
OASDI/Medicare/Alternative		3301-3302	15,070.69	16,747.00	11.1%
Health and Welfare Benefits		3401-3402	42,921.47	52,898.00	23.2%
Unemployment Insurance		3501-3502	218.79	220.00	0.6%
Workers' Compensation		3601-3602	3,424.49	3,306.00	-3.5%
OPEB, Allocated		3701-3702	1,076.05	1,763.00	63.8%
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			151,026.86	177,486.00	17.5%
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	31,187.12	15,000.00	-51.9%
Noncapitalized Equipment		4400	2,099.71	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			33,286.83	15,000.00	-54.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,701.31	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	19,557.31	19,500.00	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	431.10	250.00	-42.0%
Professional/Consulting Services and Operating Expenditures		5800	110,144.03	26,817.00	-75.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,833.75	46,567.00	-66.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	29,253.28	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,253.28	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 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	38,025.38	32,050.00	-15.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,025.38	32,050.00	-15.7%
TOTAL, EXPENDITURES			846,934.78	711,871.00	-15.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	29,793.99	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			29,793.99	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)			29,793.99	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	802,799.00	696,871.00	-13.2%
4) Other Local Revenue		8600-8799	14,341.79	15,000.00	4.6%
5) TOTAL, REVENUES			817,140.79	711,871.00	-12.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		520,849.72	398,915.00	-23.4%
2) Instruction - Related Services	2000-2999		281,990.44	280,906.00	-0.4%
3) Pupil Services	3000-3999		5,155.28	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		38,025.38	32,050.00	-15.7%
8) Plant Services	8000-8999		913.96	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			846,934.78	711,871.00	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(29,793.99)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	29,793.99	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			29,793.99	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,368,471.82	2,924,678.00	-13.2%
4) Other Local Revenue		8600-8799	15,686.38	0.00	-100.0%
5) TOTAL, REVENUES			3,384,158.20	2,924,678.00	-13.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	964,324.25	981,098.00	1.7%
2) Classified Salaries		2000-2999	866,521.27	948,616.00	9.5%
3) Employee Benefits		3000-3999	738,180.36	810,449.00	9.8%
4) Books and Supplies		4000-4999	89,255.09	169,081.00	89.4%
5) Services and Other Operating Expenditures		5000-5999	39,946.94	43,685.00	9.4%
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	152,214.81	164,264.00	7.9%
9) TOTAL, EXPENDITURES			2,850,442.72	3,117,193.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			533,715.48	(192,515.00)	-136.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			533,715.48	(192,515.00)	-136.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,491.02	661,206.50	418.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,491.02	661,206.50	418.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,491.02	661,206.50	418.6%
2) Ending Balance, June 30 (E + F1e)			661,206.50	468,691.50	-29.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			661,206.50	468,691.50	-29.1%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	811,219.40		
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	106,766.80		
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			917,986.20		
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	213.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	63.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	256,503.35		
6) TOTAL, LIABILITIES			256,779.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			661,206.50		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	3,251,431.68	2,738,977.00	-15.8%
All Other State Revenue	All Other	8590	117,040.14	185,701.00	58.7%
TOTAL, OTHER STATE REVENUE			3,368,471.82	2,924,678.00	-13.2%
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	12,548.38	0.00	-100.0%
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	3,138.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,686.38	0.00	-100.0%
TOTAL, REVENUES			3,384,158.20	2,924,678.00	-13.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	821,105.61	835,643.00	1.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,521.99	109,187.00	2.5%
Other Certificated Salaries		1900	36,696.65	36,268.00	-1.2%
TOTAL, CERTIFICATED SALARIES			964,324.25	981,098.00	1.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	618,392.44	690,235.00	11.6%
Classified Support Salaries		2200	36,623.67	41,587.00	13.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	208,205.16	216,794.00	4.1%
Other Classified Salaries		2900	3,300.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			866,521.27	948,616.00	9.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	172,846.49	169,896.00	-1.7%
PERS		3201-3202	217,648.86	251,832.00	15.7%
OASDI/Medicare/Alternative		3301-3302	93,004.52	104,446.00	12.3%
Health and Welfare Benefits		3401-3402	235,997.87	261,119.00	10.6%
Unemployment Insurance		3501-3502	878.62	965.00	9.8%
Workers' Compensation		3601-3602	13,669.81	14,473.00	5.9%
OPEB, Allocated		3701-3702	4,134.19	7,718.00	86.7%
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			738,180.36	810,449.00	9.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	71,216.01	133,081.00	86.9%
Noncapitalized Equipment		4400	18,039.08	36,000.00	99.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			89,255.09	169,081.00	89.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,665.33	5,500.00	17.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	2,264.76	1,500.00	-33.8%
Professional/Consulting Services and Operating Expenditures		5800	32,907.00	36,585.00	11.2%
Communications		5900	109.85	100.00	-9.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,946.94	43,685.00	9.4%
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	152,214.81	164,264.00	7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			152,214.81	164,264.00	7.9%
TOTAL, EXPENDITURES			2,850,442.72	3,117,193.00	9.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,368,471.82	2,924,678.00	-13.2%
4) Other Local Revenue		8600-8799	15,686.38	0.00	-100.0%
5) TOTAL, REVENUES			3,384,158.20	2,924,678.00	-13.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,095,239.07	2,340,190.00	11.7%
2) Instruction - Related Services	2000-2999		528,617.48	531,284.00	0.5%
3) Pupil Services	3000-3999		10,609.51	10,000.00	-5.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		152,214.81	164,264.00	7.9%
8) Plant Services	8000-8999		63,761.85	71,455.00	12.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,850,442.72	3,117,193.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			533,715.48	(192,515.00)	-136.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			533,715.48	(192,515.00)	-136.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,491.02	661,206.50	418.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,491.02	661,206.50	418.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,491.02	661,206.50	418.6%
2) Ending Balance, June 30 (E + F1e)			661,206.50	468,691.50	-29.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			661,206.50	468,691.50	-29.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	661,206.50	468,691.50
Total, Restricted Balance		<u>661,206.50</u>	<u>468,691.50</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,540,765.39	15,192,471.00	12.2%
3) Other State Revenue		8300-8599	963,458.49	1,047,518.00	8.7%
4) Other Local Revenue		8600-8799	439,123.92	607,360.00	38.3%
5) TOTAL, REVENUES			14,943,347.80	16,847,349.00	12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,302,104.44	5,621,955.00	6.0%
3) Employee Benefits		3000-3999	2,049,814.56	2,120,728.00	3.5%
4) Books and Supplies		4000-4999	6,566,056.88	6,605,171.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	647,838.30	695,589.00	7.4%
6) Capital Outlay		6000-6999	125,006.13	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	451,115.23	458,079.00	1.5%
9) TOTAL, EXPENDITURES			15,141,935.54	15,633,655.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(198,587.74)	1,213,694.00	-711.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,486.04	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			42,486.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(156,101.70)	1,213,694.00	-877.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,705,666.53	3,549,564.83	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,705,666.53	3,549,564.83	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,705,666.53	3,549,564.83	-4.2%
2) Ending Balance, June 30 (E + F1e)			3,549,564.83	4,763,258.83	34.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,070.00	0.00	-100.0%
Stores		9712	921,361.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,623,133.30	4,763,258.83	81.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,018,038.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	73,101.89		
c) in Revolving Cash Account		9130	5,070.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,648,879.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	46,907.51		
6) Stores		9320	921,361.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,713,359.24		
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	57,890.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	105,903.72		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			163,794.41		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,549,564.83		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,443,916.64	14,166,357.00	13.8%
Donated Food Commodities		8221	1,096,848.75	1,026,114.00	-6.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,540,765.39	15,192,471.00	12.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	963,434.49	1,047,518.00	8.7%
All Other State Revenue		8590	24.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			963,458.49	1,047,518.00	8.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	416,113.58	592,360.00	42.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,010.34	15,000.00	-34.8%
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			439,123.92	607,360.00	38.3%
TOTAL, REVENUES			14,943,347.80	16,847,349.00	12.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,824,936.27	4,052,484.00	5.9%
Classified Supervisors' and Administrators' Salaries		2300	717,296.80	767,543.00	7.0%
Clerical, Technical and Office Salaries		2400	599,493.48	639,244.00	6.6%
Other Classified Salaries		2900	160,377.89	162,684.00	1.4%
TOTAL, CLASSIFIED SALARIES			5,302,104.44	5,621,955.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	57.09	0.00	-100.0%
PERS		3201-3202	919,414.40	1,028,072.00	11.8%
OASDI/Medicare/Alternative		3301-3302	358,486.04	393,064.00	9.6%
Health and Welfare Benefits		3401-3402	716,107.55	632,123.00	-11.7%
Unemployment Insurance		3501-3502	2,533.73	2,812.00	11.0%
Workers' Compensation		3601-3602	39,598.23	42,165.00	6.5%
OPEB, Allocated		3701-3702	13,617.52	22,492.00	65.2%
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			2,049,814.56	2,120,728.00	3.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	535,589.28	623,252.00	16.4%
Noncapitalized Equipment		4400	87,426.64	106,750.00	22.1%
Food		4700	5,943,040.96	5,875,169.00	-1.1%
TOTAL, BOOKS AND SUPPLIES			6,566,056.88	6,605,171.00	0.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,296.15	5,500.00	66.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	211,287.75	254,845.00	20.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	349,701.47	360,198.00	3.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,610.46)	(26,214.00)	33.7%
Professional/Consulting Services and Operating Expenditures		5800	76,932.63	75,260.00	-2.2%
Communications		5900	26,230.76	26,000.00	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			647,838.30	695,589.00	7.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	49,594.00	57,133.00	15.2%
Equipment		6400	18,555.10	15,000.00	-19.2%
Equipment Replacement		6500	56,857.03	60,000.00	5.5%
TOTAL, CAPITAL OUTLAY			125,006.13	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	451,115.23	458,079.00	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			451,115.23	458,079.00	1.5%
TOTAL, EXPENDITURES			15,141,935.54	15,633,655.00	3.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	42,486.04	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,486.04	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)			42,486.04	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,540,765.39	15,192,471.00	12.2%
3) Other State Revenue		8300-8599	963,458.49	1,047,518.00	8.7%
4) Other Local Revenue		8600-8799	439,123.92	607,360.00	38.3%
5) TOTAL, REVENUES			14,943,347.80	16,847,349.00	12.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,429,445.87	14,863,598.00	3.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		451,115.23	458,079.00	1.5%
8) Plant Services	8000-8999		261,374.44	311,978.00	19.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,141,935.54	15,633,655.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(198,587.74)	1,213,694.00	-711.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,486.04	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			42,486.04	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(156,101.70)	1,213,694.00	-877.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,705,666.53	3,549,564.83	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,705,666.53	3,549,564.83	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,705,666.53	3,549,564.83	-4.2%
2) Ending Balance, June 30 (E + F1e)			3,549,564.83	4,763,258.83	34.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,070.00	0.00	-100.0%
Stores		9712	921,361.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,623,133.30	4,763,258.83	81.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,532,077.89	4,572,068.42
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	91,055.41	191,190.41
Total, Restricted Balance		<u>2,623,133.30</u>	<u>4,763,258.83</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,636.96	0.00	-100.0%
5) TOTAL, REVENUES			16,636.96	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	426,348.30	435,000.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	2,912,989.26	3,150,000.00	8.1%
6) Capital Outlay		6000-6999	46,925.00	37,000.00	-21.2%
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			3,386,262.56	3,622,000.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,369,625.60)	(3,622,000.00)	7.5%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,374.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,815.35	413,189.75	3124.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,815.35	413,189.75	3124.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,815.35	413,189.75	3124.2%
2) Ending Balance, June 30 (E + F1e)			413,189.75	413,189.75	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	0.00	21,815.00	New
d) Assigned					
Other Assignments		9780	413,189.75	391,374.75	-5.3%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	653,295.55		
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	1,866.29		
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			655,161.84		
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	241,972.09		
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			241,972.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			413,189.75		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	16,636.96	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			16,636.96	0.00	-100.0%
TOTAL, REVENUES			16,636.96	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	426,348.30	410,000.00	-3.8%
Noncapitalized Equipment		4400	0.00	25,000.00	New
TOTAL, BOOKS AND SUPPLIES			426,348.30	435,000.00	2.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,677,220.66	1,800,000.00	7.3%
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	1,235,768.60	1,350,000.00	9.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,912,989.26	3,150,000.00	8.1%
CAPITAL OUTLAY					
Land Improvements		6170	10,250.00	12,000.00	17.1%
Buildings and Improvements of Buildings		6200	21,575.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	15,100.00	25,000.00	65.6%
TOTAL, CAPITAL OUTLAY			46,925.00	37,000.00	-21.2%
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			3,386,262.56	3,622,000.00	7.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,636.96	0.00	-100.0%
5) TOTAL, REVENUES			16,636.96	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,386,262.56	3,622,000.00	7.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,386,262.56	3,622,000.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,369,625.60)	(3,622,000.00)	7.5%
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	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,374.40	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,815.35	413,189.75	3124.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,815.35	413,189.75	3124.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,815.35	413,189.75	3124.2%
2) Ending Balance, June 30 (E + F1e)			413,189.75	413,189.75	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	21,815.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	413,189.75	391,374.75	-5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,565.10	140,000.00	21.1%
5) TOTAL, REVENUES			115,565.10	140,000.00	21.1%
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)			115,565.10	140,000.00	21.1%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,434.90)	315,000.00	-234.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,995,893.18	4,761,458.28	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,995,893.18	4,761,458.28	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,995,893.18	4,761,458.28	-4.7%
2) Ending Balance, June 30 (E + F1e)			4,761,458.28	5,076,458.28	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	0.00	5,076,458.28	New
d) Assigned					
Other Assignments		9780	4,761,458.28	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,749,711.21		
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	11,747.07		
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			4,761,458.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,761,458.28		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	115,565.10	140,000.00	21.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,565.10	140,000.00	21.1%
TOTAL, REVENUES			115,565.10	140,000.00	21.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,565.10	140,000.00	21.1%
5) TOTAL, REVENUES			115,565.10	140,000.00	21.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			115,565.10	140,000.00	21.1%
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%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(234,434.90)	315,000.00	-234.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,995,893.18	4,761,458.28	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,995,893.18	4,761,458.28	-4.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,995,893.18	4,761,458.28	-4.7%
2) Ending Balance, June 30 (E + F1e)			4,761,458.28	5,076,458.28	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					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	5,076,458.28	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,761,458.28	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	466,148.40	400,000.00	-14.2%
5) TOTAL, REVENUES			466,148.40	400,000.00	-14.2%
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	4,295.81	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	8,536.14	1,250,719.00	14552.0%
6) Capital Outlay		6000-6999	3,233,368.33	15,282,836.00	372.7%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,246,200.28	16,533,555.00	409.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,780,051.88)	(16,133,555.00)	480.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,780,051.88)	(16,133,555.00)	480.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,577,828.37	24,797,776.49	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,577,828.37	24,797,776.49	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,577,828.37	24,797,776.49	-10.1%
2) Ending Balance, June 30 (E + F1e)			24,797,776.49	8,664,221.49	-65.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			24,797,776.49	8,664,221.49	-65.1%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,624,327.54		
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	67,346.97		
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			26,691,674.51		
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	1,893,898.02		
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			1,893,898.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,797,776.49		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	466,148.40	400,000.00	-14.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			466,148.40	400,000.00	-14.2%
TOTAL, REVENUES			466,148.40	400,000.00	-14.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,295.81	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,295.81	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	8,386.14	1,250,719.00	14814.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,536.14	1,250,719.00	14552.0%
CAPITAL OUTLAY					
Land		6100	47,937.50	38,900.00	-18.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,185,430.83	15,243,936.00	378.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,233,368.33	15,282,836.00	372.7%
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			3,246,200.28	16,533,555.00	409.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	466,148.40	400,000.00	-14.2%
5) TOTAL, REVENUES			466,148.40	400,000.00	-14.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,246,200.28	16,533,555.00	409.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,246,200.28	16,533,555.00	409.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,780,051.88)	(16,133,555.00)	480.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,780,051.88)	(16,133,555.00)	480.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,577,828.37	24,797,776.49	-10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,577,828.37	24,797,776.49	-10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,577,828.37	24,797,776.49	-10.1%
2) Ending Balance, June 30 (E + F1e)			24,797,776.49	8,664,221.49	-65.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			24,797,776.49	8,664,221.49	-65.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	24,797,776.49	8,664,221.49
Total, Restricted Balance		<u>24,797,776.49</u>	<u>8,664,221.49</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,089,069.67	7,555,475.00	84.8%
5) TOTAL, REVENUES			4,089,069.67	7,555,475.00	84.8%
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	34,919.01	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	152,693.34	25,000.00	-83.6%
6) Capital Outlay		6000-6999	1,305,130.09	5,946,318.00	355.6%
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			1,492,742.44	5,971,318.00	300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,596,327.23	1,584,157.00	-39.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,596,327.23	1,584,157.00	-39.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,650,343.93	12,246,671.16	26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,650,343.93	12,246,671.16	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,650,343.93	12,246,671.16	26.9%
2) Ending Balance, June 30 (E + F1e)			12,246,671.16	13,830,828.16	12.9%
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			7,581,462.46	8,303,179.46	9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	4,904,446.00	New
d) Assigned					
Other Assignments		9780	4,665,208.70	623,202.70	-86.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,230,913.42		
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	29,902.40		
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			12,260,815.82		
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	14,144.66		
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			14,144.66		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,246,671.16		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	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	187,959.69	95,475.00	-49.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,816,208.17	2,460,000.00	-12.6%
Other Local Revenue All Other Local Revenue					
		8699	1,084,901.81	5,000,000.00	360.9%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,089,069.67	7,555,475.00	84.8%
TOTAL, REVENUES			4,089,069.67	7,555,475.00	84.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	13,448.50	0.00	-100.0%
Noncapitalized Equipment		4400	21,470.51	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			34,919.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	400.85	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	152,263.41	25,000.00	-83.6%
Communications		5900	29.08	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			152,693.34	25,000.00	-83.6%
CAPITAL OUTLAY					
Land		6100	5,437.50	0.00	-100.0%
Land Improvements		6170	173,392.34	10,000.00	-94.2%
Buildings and Improvements of Buildings		6200	1,126,300.25	5,936,318.00	427.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,305,130.09	5,946,318.00	355.6%
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			1,492,742.44	5,971,318.00	300.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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-95	0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,089,069.67	7,555,475.00	84.8%
5) TOTAL, REVENUES			4,089,069.67	7,555,475.00	84.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		119,859.17	25,000.00	-79.1%
8) Plant Services	8000-8999		1,372,883.27	5,946,318.00	333.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,492,742.44	5,971,318.00	300.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			2,596,327.23	1,584,157.00	-39.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,596,327.23	1,584,157.00	-39.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,650,343.93	12,246,671.16	26.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,650,343.93	12,246,671.16	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,650,343.93	12,246,671.16	26.9%
2) Ending Balance, June 30 (E + F1e)			12,246,671.16	13,830,828.16	12.9%
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			7,581,462.46	8,303,179.46	9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	4,904,446.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,665,208.70	623,202.70	-86.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	7,581,462.46	8,303,179.46
Total, Restricted Balance		<u>7,581,462.46</u>	<u>8,303,179.46</u>

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	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 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,243.67	6,200.00	-39.5%
5) TOTAL, REVENUES			10,243.67	6,200.00	-39.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,243.67	6,200.00	-39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,756.33)	6,200.00	-109.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	587,363.16	522,606.83	-11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			587,363.16	522,606.83	-11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			587,363.16	522,606.83	-11.0%
2) Ending Balance, June 30 (E + F1e)			522,606.83	528,806.83	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	0.00	528,806.83	New
d) Assigned					
Other Assignments		9780	522,606.83	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	521,317.56		
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	1,289.27		
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			522,606.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			522,606.83		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,243.67	6,200.00	-39.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,243.67	6,200.00	-39.5%
TOTAL, REVENUES			10,243.67	6,200.00	-39.5%

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

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	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 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(75,000.00)	0.00	-100.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,243.67	6,200.00	-39.5%
5) TOTAL, REVENUES			10,243.67	6,200.00	-39.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,243.67	6,200.00	-39.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,756.33)	6,200.00	-109.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	587,363.16	522,606.83	-11.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			587,363.16	522,606.83	-11.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			587,363.16	522,606.83	-11.0%
2) Ending Balance, June 30 (E + F1e)					
			522,606.83	528,806.83	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					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	528,806.83	New
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	522,606.83	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	159,403.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,193,696.05	0.00	-100.0%
5) TOTAL, REVENUES			14,353,099.80	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	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	13,287,812.11	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,287,812.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,065,287.69	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	200,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,265,287.69	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,426,403.41	16,691,691.10	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,426,403.41	16,691,691.10	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,426,403.41	16,691,691.10	8.2%
2) Ending Balance, June 30 (E + F1e)			16,691,691.10	16,691,691.10	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			16,691,691.10	16,691,691.10	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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,691,691.10		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	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			16,691,691.10		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,691,691.10		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	159,403.75	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			159,403.75	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	12,984,119.70	0.00	-100.0%
Unsecured Roll		8612	201,116.37	0.00	-100.0%
Prior Years' Taxes		8613	545,218.21	0.00	-100.0%
Supplemental Taxes		8614	248,118.54	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	215,123.23	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			14,193,696.05	0.00	-100.0%
TOTAL, REVENUES			14,353,099.80	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,105,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	7,182,812.11	0.00	-100.0%
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)			13,287,812.11	0.00	-100.0%
TOTAL, EXPENDITURES			13,287,812.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	200,000.00	0.00	-100.0%
(c) TOTAL, SOURCES			200,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	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)			200,000.00	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	159,403.75	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,193,696.05	0.00	-100.0%
5) TOTAL, REVENUES			14,353,099.80	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,287,812.11	0.00	-100.0%
10) TOTAL, EXPENDITURES			13,287,812.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,065,287.69	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	200,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,265,287.69	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,426,403.41	16,691,691.10	8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,426,403.41	16,691,691.10	8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,426,403.41	16,691,691.10	8.2%
2) Ending Balance, June 30 (E + F1e)			16,691,691.10	16,691,691.10	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			16,691,691.10	16,691,691.10	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	16,691,691.10	16,691,691.10
Total, Restricted Balance		<u>16,691,691.10</u>	<u>16,691,691.10</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,904.00	9,741.00	-1.6%
4) Other Local Revenue		8600-8799	21,858,533.13	24,501,758.00	12.1%
5) TOTAL, REVENUES			21,868,437.13	24,511,499.00	12.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,367,899.99	14,130,174.00	14.2%
3) Employee Benefits		3000-3999	7,397,457.27	4,999,714.00	-32.4%
4) Books and Supplies		4000-4999	2,286,836.68	2,802,164.00	22.5%
5) Services and Other Operating Expenses		5000-5999	(4,701,419.56)	(4,243,653.00)	-9.7%
6) Depreciation		6000-6999	1,298,847.00	1,400,000.00	7.8%
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, EXPENSES			18,649,621.38	19,088,399.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,218,815.75	5,423,100.00	68.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,395,823.59	5,310,181.00	-17.0%
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			(6,395,823.59)	(5,310,181.00)	-17.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,177,007.84)	112,919.00	-103.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	445,806.43	(2,731,201.41)	-712.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,806.43	(2,731,201.41)	-712.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			445,806.43	(2,731,201.41)	-712.6%
2) Ending Net Position, June 30 (E + F1e)			(2,731,201.41)	(2,618,282.41)	-4.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	186,780.00	New
b) Restricted Net Position		9797	0.00	326,226.00	New
c) Unrestricted Net Position		9790	(2,731,201.41)	(3,131,288.41)	14.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,976,563.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	680.36		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,450,995.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,587,455.65		
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	22,738,826.56		
g) Accumulated Depreciation - Equipment		9445	(15,354,515.15)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			20,400,006.60		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	6,115,716.00		
2) TOTAL, DEFERRED OUTFLOWS			6,115,716.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	226,068.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,243,945.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	22,179,078.00		
b) Total/Net OPEB Liability		9664	2,615,079.00		
c) Compensated Absences		9665	284,081.73		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	2,027,573.75		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			28,575,826.01		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	671,098.00		
2) TOTAL, DEFERRED INFLOWS			671,098.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			(2,731,201.41)		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	9,904.00	9,741.00	-1.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,904.00	9,741.00	-1.6%
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	95,277.21	96,990.00	1.8%
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	20,721,829.51	24,201,403.00	16.8%
Other Local Revenue					
All Other Local Revenue		8699	1,041,426.41	203,365.00	-80.5%
TOTAL, OTHER LOCAL REVENUE			21,858,533.13	24,501,758.00	12.1%
TOTAL, REVENUES			21,868,437.13	24,511,499.00	12.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	10,773,994.88	12,606,647.00	17.0%
Classified Supervisors' and Administrators' Salaries		2300	905,425.90	866,948.00	-4.2%
Clerical, Technical and Office Salaries		2400	617,679.21	656,579.00	6.3%
Other Classified Salaries		2900	70,800.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			12,367,899.99	14,130,174.00	14.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	23,828.46	21,774.00	-8.6%
PERS		3201-3202	1,969,562.73	2,564,053.00	30.2%
OASDI/Medicare/Alternative		3301-3302	868,553.22	1,071,934.00	23.4%
Health and Welfare Benefits		3401-3402	1,148,472.96	1,172,391.00	2.1%
Unemployment Insurance		3501-3502	6,524.82	7,065.00	8.3%
Workers' Compensation		3601-3602	90,412.92	105,976.00	17.2%
OPEB, Allocated		3701-3702	28,049.16	56,521.00	101.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,262,053.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			7,397,457.27	4,999,714.00	-32.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,231,701.77	2,762,452.00	23.8%
Noncapitalized Equipment		4400	55,134.91	39,712.00	-28.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,286,836.68	2,802,164.00	22.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	56,221.81	46,000.00	-18.2%
Dues and Memberships		5300	4,632.00	2,800.00	-39.6%
Insurance		5400-5450	526,624.00	400,000.00	-24.0%
Operations and Housekeeping Services		5500	32,047.16	32,740.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	578,185.84	702,900.00	21.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,150,526.56)	(7,319,115.00)	-10.2%
Professional/Consulting Services and Operating Expenditures		5800	2,224,403.64	1,866,237.00	-16.1%
Communications		5900	26,992.55	24,785.00	-8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(4,701,419.56)	(4,243,653.00)	-9.7%
DEPRECIATION					
Depreciation Expense		6900	1,298,847.00	1,400,000.00	7.8%
TOTAL, DEPRECIATION			1,298,847.00	1,400,000.00	7.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			18,649,621.38	19,088,399.00	2.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	6,395,823.59	5,310,181.00	-17.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,395,823.59	5,310,181.00	-17.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,395,823.59)	(5,310,181.00)	-17.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,904.00	9,741.00	-1.6%
4) Other Local Revenue		8600-8799	21,858,533.13	24,501,758.00	12.1%
5) TOTAL, REVENUES			21,868,437.13	24,511,499.00	12.1%
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		18,649,621.38	19,088,399.00	2.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			18,649,621.38	19,088,399.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,218,815.75	5,423,100.00	68.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,395,823.59	5,310,181.00	-17.0%
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			(6,395,823.59)	(5,310,181.00)	-17.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,177,007.84)	112,919.00	-103.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	445,806.43	(2,731,201.41)	-712.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,806.43	(2,731,201.41)	-712.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			445,806.43	(2,731,201.41)	-712.6%
2) Ending Net Position, June 30 (E + F1e)			(2,731,201.41)	(2,618,282.41)	-4.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	186,780.00	New
b) Restricted Net Position		9797	0.00	326,226.00	New
c) Unrestricted Net Position		9790	(2,731,201.41)	(3,131,288.41)	14.6%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	0.00	326,226.00
Total, Restricted Net Position		0.00	326,226.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,050,102.45	2,613,569.00	27.5%
5) TOTAL, REVENUES			2,050,102.45	2,613,569.00	27.5%
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	42,911.13	0.00	-100.0%
4) Books and Supplies		4000-4999	1,037.19	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	3,642,712.64	2,742,510.00	-24.7%
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			3,686,660.96	2,742,510.00	-25.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,636,558.51)	(128,941.00)	-92.1%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,286,558.51)	(303,941.00)	-76.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,682,825.27	396,266.76	-76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,682,825.27	396,266.76	-76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,682,825.27	396,266.76	-76.5%
2) Ending Net Position, June 30 (E + F1e)			396,266.76	92,325.76	-76.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	396,266.76	92,325.76	-76.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,000,516.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	42,766.38		
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	26,549.94		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	100,600.22		
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			11,170,433.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	10,774,166.54		
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			10,774,166.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			396,266.76		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	185,199.55	210,000.00	13.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,864,902.90	2,403,569.00	28.9%
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			2,050,102.45	2,613,569.00	27.5%
TOTAL, REVENUES			2,050,102.45	2,613,569.00	27.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	42,911.13	0.00	-100.0%
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			42,911.13	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,037.19	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,037.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	136,852.00	152,510.00	11.4%
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	3,505,860.64	2,590,000.00	-26.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,642,712.64	2,742,510.00	-24.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,686,660.96	2,742,510.00	-25.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,050,102.45	2,613,569.00	27.5%
5) TOTAL, REVENUES			2,050,102.45	2,613,569.00	27.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,686,660.96	2,742,510.00	-25.6%
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			3,686,660.96	2,742,510.00	-25.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,636,558.51)	(128,941.00)	-92.1%
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	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,286,558.51)	(303,941.00)	-76.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,682,825.27	396,266.76	-76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,682,825.27	396,266.76	-76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,682,825.27	396,266.76	-76.5%
2) Ending Net Position, June 30 (E + F1e)			396,266.76	92,325.76	-76.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	396,266.76	92,325.76	-76.7%

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

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,103.74	20,103.74	20,103.74	20,103.74	20,103.74	20,103.74
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)	20,103.74	20,103.74	20,103.74	20,103.74	20,103.74	20,103.74
5. District Funded County Program ADA						
a. County Community Schools	79.91	71.99	79.91	79.91	79.91	79.91
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	33.57	33.57	33.57	33.57	33.57	33.57
d. Special Education Extended Year	2.61	2.61	2.61	2.61	2.61	2.61
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)	116.09	108.17	116.09	116.09	116.09	116.09
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,219.83	20,211.91	20,219.83	20,219.83	20,219.83	20,219.83
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	24,703,160.00	(1,980.00)	24,701,180.00			24,701,180.00
Work in Progress	2,077,005.00		2,077,005.00	3,435,223.00	744,094.00	4,768,134.00
Total capital assets not being depreciated	26,780,165.00	(1,980.00)	26,778,185.00	3,435,223.00	744,094.00	29,469,314.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	591,356,528.00		591,356,528.00	2,013,249.00	41,000.00	593,328,777.00
Equipment	26,681,558.00	(15,524.00)	26,666,034.00	1,482,727.00		28,148,761.00
Total capital assets being depreciated	618,038,086.00	(15,524.00)	618,022,562.00	3,495,976.00	41,000.00	621,477,538.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(197,021,934.00)	35,032.00	(196,986,902.00)	(16,474,738.00)	(41,000.00)	(213,420,640.00)
Equipment	(17,355,937.00)	15,474.00	(17,340,463.00)	(1,488,072.00)		(18,828,535.00)
Total accumulated depreciation	(214,377,871.00)	50,506.00	(214,327,365.00)	(17,962,810.00)	(41,000.00)	(232,249,175.00)
Total capital assets being depreciated, net	403,660,215.00	34,982.00	403,695,197.00	(14,466,834.00)	0.00	389,228,363.00
Governmental activity capital assets, net	430,440,380.00	33,002.00	430,473,382.00	(11,031,611.00)	744,094.00	418,697,677.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	24,539,867.00	(3,000,000.00)	21,539,867.00	1,198,960.00		22,738,827.00
Total capital assets being depreciated	24,539,867.00	(3,000,000.00)	21,539,867.00	1,198,960.00	0.00	22,738,827.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(14,055,668.15)		(14,055,668.15)	(1,298,847.00)		(15,354,515.15)
Total accumulated depreciation	(14,055,668.15)	0.00	(14,055,668.15)	(1,298,847.00)	0.00	(15,354,515.15)
Total capital assets being depreciated, net	10,484,198.85	(3,000,000.00)	7,484,198.85	(99,887.00)	0.00	7,384,311.85
Business-type activity capital assets, net	10,484,198.85	(3,000,000.00)	7,484,198.85	(99,887.00)	0.00	7,384,311.85

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

FEDERAL PROGRAM NAME	II	ESSA CSI LEA	ESSA CSI LEA	IDEA - Local Asst	IDEA - Local Asst	IDEA - Preschool	IDEA - Mental Health
FEDERAL CATALOG NUMBER	84.01	84.01	84.01	84.027	84.027	84.173	84.027A
RESOURCE CODE	3010	3182 - 18/19	3182 - 19/20	3310	3311	3315	3327
REVENUE OBJECT	8290	8290	8290	8181	8181	8182	8182
LOCAL DESCRIPTION (if any)	U011-20	R073-20	U006-20	SV042020	SV252020	SV052020	SV16,SV212020
AWARD							
1. Prior Year Carryover	1,079,621.00	349,089.00			1,755.81		
2. a. Current Year Award	7,572,718.00			4,358,226.00	2,689.00	82,545.00	221,290.86
b. Transferability (ESSA)							
c. Other Adjustments				2,689.00	(2,689.00)		
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	7,572,718.00	0.00	0.00	4,360,915.00	0.00	82,545.00	221,290.86
3. Required Matching Funds/Other	10,155.00						
4. Total Available Award							
(sum lines 1, 2d, & 3)	8,662,494.00	349,089.00	0.00	4,360,915.00	1,755.81	82,545.00	221,290.86
REVENUES							
5. Unearned Revenue Deferred from Prior Year		86,221.00					
6. Cash Received in Current Year	6,053,373.37	21,569.00	127,592.00				202,818.27
7. Contributed Matching Funds	10,155.00						
8. Total Available (sum lines 5, 6, & 7)	6,063,528.37	107,790.00	127,592.00	0.00	0.00	0.00	202,818.27
EXPENDITURES							
9. Donor-Authorized Expenditures	5,820,441.38	239,417.73		4,360,915.00	1,755.81	82,545.00	221,290.86
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	5,820,441.38	239,417.73	0.00	4,360,915.00	1,755.81	82,545.00	221,290.86
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	243,086.99	(131,627.73)	127,592.00	(4,360,915.00)	(1,755.81)	(82,545.00)	(18,472.59)
a. Unearned Revenue			127,592.00				
b. Accounts Payable							
c. Accounts Receivable	243,086.99	131,627.73		4,360,915.00	1,755.81	82,545.00	18,472.59
14. Unused Grant Award Calculation (line 4 minus line 9)	2,842,052.62	109,671.27	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	2,842,052.62	109,671.27					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,296,460.36	239,417.73	0.00	4,360,915.00	1,755.81	82,545.00	221,290.86

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FEDERAL PROGRAM NAME	IDEA - PreSchl Staff	Cal Perkins - CTE	ESSA Title II - Tchr	ESSA - Title IV 21st	ESSA Stu Support	ESEA - Title III	Indian Ed
FEDERAL CATALOG NUMBER	84.173A	84.048	84.367	84.287	84.424	84.365	84.06
RESOURCE CODE	3345	3550	4035	4124	4127	4203	4510
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	SV06,SV272020	R058-20	R074-20	R075-20	U007-20	R076-20	R055,R066,R0081
AWARD							
1. Prior Year Carryover	85.01		182,299.00		557,130.00	106,066.00	
2. a. Current Year Award	786.00	201,950.00	829,966.00	525,000.00	575,252.00	278,068.00	20,684.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	786.00	201,950.00	829,966.00	525,000.00	575,252.00	278,068.00	20,684.00
3. Required Matching Funds/Other			108.70			1,712.56	
4. Total Available Award							
(sum lines 1, 2d, & 3)	871.01	201,950.00	1,012,373.70	525,000.00	1,132,382.00	385,846.56	20,684.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year					266,518.06		
6. Cash Received in Current Year		20,118.77	850,355.69	472,500.00	101,087.00	231,135.96	8,821.60
7. Contributed Matching Funds			108.70			1,712.56	
8. Total Available (sum lines 5, 6, & 7)	0.00	20,118.77	850,464.39	472,500.00	367,605.06	232,848.52	8,821.60
EXPENDITURES							
9. Donor-Authorized Expenditures	871.01	86,979.24	887,460.43	525,000.00	333,415.99	332,136.03	17,706.60
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	871.01	86,979.24	887,460.43	525,000.00	333,415.99	332,136.03	17,706.60
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(871.01)	(66,860.47)	(36,996.04)	(52,500.00)	34,189.07	(99,287.51)	(8,885.00)
a. Unearned Revenue					34,189.07		
b. Accounts Payable							
c. Accounts Receivable	871.07	66,860.47	36,996.04	52,500.00		99,287.51	8,885.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	114,970.76	124,913.27	0.00	798,966.01	53,710.53	2,977.40
15. If Carryover is allowed, enter line 14 amount here			124,913.27		798,966.01	53,710.53	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	871.07	86,979.24	887,351.73	525,000.00	333,415.99	330,423.47	17,706.60

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FEDERAL PROGRAM NAME	Child Dev Quality	HeadStart	HeadStart- Basic	HeadStart- Duration	McKinney Vento	We Can Work - SPED	PBIS- School
FEDERAL CATALOG NUMBER	93.575	93.6	93.6	93.6	84.196	84.334	
RESOURCE CODE	5035	5210-1	630-5210	632-5210	5630	5810	5920
REVENUE OBJECT	8290	8285	8285	8285	8590	8590	8290
LOCAL DESCRIPTION (if any)	U005-20	CARRYOVER	AR20201061	AR1061,R056-20		R070-20	R069-20
AWARD							
1. Prior Year Carryover	6,000.00	625,886.45					179,458.68
2. a. Current Year Award			412,182.00	1,246,654.00	2,625.93	21,222.79	
b. Transferability (ESSA)							
c. Other Adjustments							6,956.89
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	412,182.00	1,246,654.00	2,625.93	21,222.79	6,956.89
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,000.00	625,886.45	412,182.00	1,246,654.00	2,625.93	21,222.79	186,415.57
REVENUES							
5. Unearned Revenue Deferred from Prior Year	6,000.00						
6. Cash Received in Current Year		625,886.26	314,967.50	920,592.85	2,625.93	(0.01)	112,500.09
7. Contributed Matching Funds						0.01	
8. Total Available (sum lines 5, 6, & 7)	6,000.00	625,886.26	314,967.50	920,592.85	2,625.93	0.00	112,500.09
EXPENDITURES							
9. Donor-Authorized Expenditures		625,886.26	340,552.27	975,846.36	2,625.93	21,222.79	119,129.95
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	625,886.26	340,552.27	975,846.36	2,625.93	21,222.79	119,129.95
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	6,000.00	0.00	(25,584.77)	(55,253.51)	0.00	(21,222.79)	(6,629.86)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable			25,584.77	55,253.51		21,222.79	6,629.86
14. Unused Grant Award Calculation (line 4 minus line 9)	6,000.00	0.19	71,629.73	270,807.64	0.00	0.00	67,285.62
15. If Carryover is allowed, enter line 14 amount here	6,000.00		71,629.73	270,807.64			67,285.62
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,000.00	625,886.26	340,552.27	975,846.36	2,625.93	21,222.78	119,129.95

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FEDERAL PROGRAM NAME	FFV Prgm	TOTAL
FEDERAL CATALOG NUMBER	10.582	
RESOURCE CODE	F13-5370	
REVENUE OBJECT	8220	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		3,087,390.95
2. a. Current Year Award	139,158.00	16,491,017.58
b. Transferability (ESSA)		0.00
c. Other Adjustments		6,956.89
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	139,158.00	16,497,974.47
3. Required Matching Funds/Other		11,976.26
4. Total Available Award (sum lines 1, 2d, & 3)	139,158.00	19,597,341.68
REVENUES		
5. Unearned Revenue Deferred from Prior Year		358,739.06
6. Cash Received in Current Year	77,593.83	10,143,538.11
7. Contributed Matching Funds		11,976.27
8. Total Available (sum lines 5, 6, & 7)	77,593.83	10,514,253.44
EXPENDITURES		
9. Donor-Authorized Expenditures	77,593.83	15,072,792.47
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	77,593.83	15,072,792.47
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(4,558,539.03)
a. Unearned Revenue		161,781.07
b. Accounts Payable		0.00
c. Accounts Receivable		5,212,494.14
14. Unused Grant Award Calculation (line 4 minus line 9)	61,564.17	4,524,549.21
15. If Carryover is allowed, enter line 14 amount here		4,345,036.69
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	77,593.83	15,552,990.24

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STATE GRANT AWARDS,
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STATE PROGRAM NAME	ASES	ASES-Coding - Ramona	ASES - Coding - JWE	CTEIG 2018-19	CTEIG Round 3 2017-18	CTEIG Round 1 2015-16	CTEIG Round 2 2016-17
RESOURCE CODE	6010	6011	6011	6387-0	6387-3	6387-1	6387-2
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	U003-20	U008-20	U004-20	U001-20	U001-20	U001-20	U001-20
AWARD							
1. Prior Year Carryover		15,051.82	20,566.31	403,696.00	108,258.89	27,851.39	27,196.58
2. a. Current Year Award	3,192,962.00	20,237.18	25,164.69				
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,192,962.00	20,237.18	25,164.69	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	3,192,962.00	35,289.00	45,731.00	403,696.00	108,258.89	27,851.39	27,196.58
REVENUES							
5. Unearned Revenue Deferred from Prior Year		15,289.82	20,328.31		108,258.89	27,730.89	25,601.28
6. Cash Received in Current Year	2,885,923.58	19,762.00	26,238.00	399,659.08			
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,885,923.58	35,051.82	46,566.31	399,659.08	108,258.89	27,730.89	25,601.28
EXPENDITURES							
9. Donor-Authorized Expenditures	2,770,190.17	19,157.28	21,295.03	370,107.20	87,138.71	27,730.89	25,601.28
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,770,190.17	19,157.28	21,295.03	370,107.20	87,138.71	27,730.89	25,601.28
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	115,733.41	15,894.54	25,271.28	29,551.88	21,120.18	0.00	0.00
a. Unearned Revenue	115,733.41	15,894.54	25,271.28	29,551.88	21,120.18	0.00	1,595.30
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	422,771.83	16,131.72	24,435.97	33,588.80	21,120.18	120.50	1,595.30
15. If Carryover is allowed, enter line 14 amount here	422,771.83	16,131.72	24,435.97				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,770,190.17	19,157.28	21,295.03	370,107.20	87,138.71	27,730.89	24,005.98

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STATE PROGRAM NAME	Workability	TUPE	TUPE - Prop 56	Ag CTE Incentive	Child Dvlp-Prek Fam Literacy	State Preschool- CSPP	State Preschool- QRIS
RESOURCE CODE	6520	6690	6695	7010	F12-6052	F12-6105	F12-6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	R071-20		R077-20	R054-20	R063-20	R080-20	U002-20
AWARD							
1. Prior Year Carryover		29,205.44					118,703.04
2. a. Current Year Award	41,346.39		134,640.20	27,793.00	7,500.00	3,122,106.00	165,500.00
b. Other Adjustments						(195,582.96)	10,000.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	41,346.39	0.00	134,640.20	27,793.00	7,500.00	2,926,523.04	175,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	41,346.39	29,205.44	134,640.20	27,793.00	7,500.00	2,926,523.04	294,203.04
REVENUES							
5. Unearned Revenue Deferred from Prior Year						324,908.64	128,703.04
6. Cash Received in Current Year		29,205.44		20,845.00	1,875.00	2,827,236.00	165,500.00
7. Contributed Matching Funds						7,555.41	
8. Total Available (sum lines 5, 6, & 7)	0.00	29,205.44	0.00	20,845.00	1,875.00	3,159,700.05	294,203.04
EXPENDITURES							
9. Donor-Authorized Expenditures	41,346.39	29,205.44	134,640.20	21,525.36	7,499.45	2,733,402.58	37,699.69
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	41,346.39	29,205.44	134,640.20	21,525.36	7,499.45	2,733,402.58	37,699.69
12. Amounts Included in Line 6 above for Prior Year Adjustments						(326,098.00)	
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(41,346.39)	0.00	(134,640.20)	(680.36)	(5,624.45)	100,199.47	256,503.35
a. Unearned Revenue							256,503.35
b. Accounts Payable							
c. Accounts Receivable	41,346.39		134,640.20	680.36	5,624.45	99,287.04	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	6,267.64	0.55	193,120.46	256,503.35
15. If Carryover is allowed, enter line 14 amount here				6,267.64			256,503.35
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	41,346.39	29,205.44	134,640.20	21,525.36	7,499.45	3,251,431.68	37,699.69

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STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	750,529.47
2. a. Current Year Award	6,737,249.46
b. Other Adjustments	(185,582.96)
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,551,666.50
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	7,302,195.97
REVENUES	
5. Unearned Revenue Deferred from Prior Year	650,820.87
6. Cash Received in Current Year	6,376,244.10
7. Contributed Matching Funds	7,555.41
8. Total Available (sum lines 5, 6, & 7)	7,034,620.38
EXPENDITURES	
9. Donor-Authorized Expenditures	6,326,539.67
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	6,326,539.67
12. Amounts Included in Line 6 above for Prior Year Adjustments	(326,098.00)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	381,982.71
a. Unearned Revenue	465,669.94
b. Accounts Payable	0.00
c. Accounts Receivable	281,578.44
14. Unused Grant Award Calculation (line 4 minus line 9)	975,656.30
15. If Carryover is allowed, enter line 14 amount here	726,110.51
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,842,973.47

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LOCAL PROGRAM NAME	BTPDP Grant	AVT	ERWC	TOTAL
RESOURCE CODE	9101	9102	9103	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)	AR20201048	AR20201058		
AWARD				
1. Prior Year Carryover	1,557.47			1,557.47
2. a. Current Year Award	16,666.00	5,736.00	32,500.00	54,902.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	16,666.00	5,736.00	32,500.00	54,902.00
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	18,223.47	5,736.00	32,500.00	56,459.47
REVENUES				
5. Unearned Revenue Deferred from Prior Year				0.00
6. Cash Received in Current Year			32,500.00	32,500.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	32,500.00	32,500.00
EXPENDITURES				
9. Donor-Authorized Expenditures	8,027.29	5,735.87	10,387.65	24,150.81
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	8,027.29	5,735.87	10,387.65	24,150.81
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(8,027.29)	(5,735.87)	22,112.35	8,349.19
a. Unearned Revenue				0.00
b. Accounts Payable				0.00
c. Accounts Receivable	8,027.29	5,735.87		13,763.16
14. Unused Grant Award Calculation (line 4 minus line 9)	10,196.18	0.13	22,112.35	32,308.66
15. If Carryover is allowed, enter line 14 amount here	10,196.18		22,112.35	32,308.53
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,027.29	5,735.87	32,500.00	46,263.16

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FEDERAL AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	DCHS-Medi-Cal Billing Option	PS Child Nutrition	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.558	
RESOURCE CODE	5640	F13-5320	
REVENUE OBJECT	8290	8220/8520	
LOCAL DESCRIPTION (if any)	R31,32,53,57,59,79		
AWARD			
1. Prior Year Restricted Ending Balance		13,924.41	13,924.41
2. a. Current Year Award	369,326.96	350,502.88	719,829.84
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	369,326.96	350,502.88	719,829.84
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	369,326.96	364,427.29	733,754.25
REVENUES			
5. Cash Received in Current Year	322,980.52	350,502.88	673,483.40
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	46,346.44	0.00	46,346.44
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	46,346.44	0.00	46,346.44
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	369,326.96	350,502.88	719,829.84
EXPENDITURES			
10. Donor-Authorized Expenditures	304,258.86	273,371.88	577,630.74
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	304,258.86	273,371.88	577,630.74
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	65,068.10	91,055.41	156,123.51

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Restricted Lottery	Special Ed Apportionment	Special Ed - Mental Health	Special Ed - Low Incidence	Learning Communities	CL PD Grant	Low Perf Stu Blk Grant
RESOURCE CODE	6300	6500	6512	6531	7085	7311	7510
REVENUE OBJECT	8560	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)		SV1-23,1008,DT021	SV112020	SV032020			ends 6/30/21
AWARD							
1. Prior Year Restricted Ending Balance	919,827.52		200,192.01	142,051.20	123,618.81	186,759.33	849,157.00
2. a. Current Year Award	1,159,935.23	11,358,015.13	1,321,622.00	74,029.00	318,304.00		
b. Other Adjustments		396,610.00	45,530.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,159,935.23	11,754,625.13	1,367,152.00	74,029.00	318,304.00	0.00	0.00
3. Required Matching Funds/Other		27,940,548.40					
4. Total Available Award (sum lines 1, 2c, & 3)	2,079,762.75	39,695,173.53	1,567,344.01	216,080.20	441,922.81	186,759.33	849,157.00
REVENUES							
5. Cash Received in Current Year	619,799.55	9,658,935.17	969,894.00	36,676.00	318,304.00		9,347.00
6. Amounts Included in Line 5 for Prior Year Adjustments		141,381.00		339.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	540,135.68	1,954,308.96	397,258.00	37,014.00	0.00	0.00	(9,347.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	540,135.68	1,954,308.96	397,258.00	37,014.00	0.00	0.00	(9,347.00)
8. Contributed Matching Funds		27,940,548.40					
9. Total Available (sum lines 5, 7c, & 8)	1,159,935.23	39,553,792.53	1,367,152.00	73,690.00	318,304.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	574,910.87	39,695,173.53	1,233,235.71	76,352.38	325,120.92	88,764.60	144,141.14
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	574,910.87	39,695,173.53	1,233,235.71	76,352.38	325,120.92	88,764.60	144,141.14
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,504,851.88	0.00	334,108.30	139,727.82	116,801.89	97,994.73	705,015.86

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

STATE PROGRAM NAME	RRM	Restricted Lottery- WCA	Special Ed- Apport- WCA	Special Ed-Mental Health-WCA	CAIworks/Gain	Adult Ed Blk Grant	Adult Ed Blk Grant
RESOURCE CODE	8150	F09-6300	F09-6500	F09-6512	F11-6371-0	F11-6391-8	F11-6391-9
REVENUE OBJECT	8980	8560	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)						PY8	PY9
AWARD							
1. Prior Year Restricted Ending Balance	1,382,933.23	53,576.51					
2. a. Current Year Award		39,591.81	396,610.00	45,251.00	9,423.00	40,312.00	9,600.00
b. Other Adjustments			(396,610.00)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	39,591.81	0.00	45,251.00	9,423.00	40,312.00	9,600.00
3. Required Matching Funds/Other	8,808,820.81			(45,251.00)			
4. Total Available Award (sum lines 1, 2c, & 3)	10,191,754.04	93,168.32	0.00	0.00	9,423.00	40,312.00	9,600.00
REVENUES							
5. Cash Received in Current Year	15,643.39	39,591.81		45,251.00	9,423.00	40,312.00	9,600.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(15,643.39)	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	(15,643.39)	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	8,808,820.81						
9. Total Available (sum lines 5, 7c, & 8)	8,808,820.81	39,591.81	0.00	45,251.00	9,423.00	40,312.00	9,600.00
EXPENDITURES							
10. Donor-Authorized Expenditures	8,589,038.66	37,235.94			9,423.00	40,312.00	9,600.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	8,589,038.66	37,235.94	0.00	0.00	9,423.00	40,312.00	9,600.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,602,715.38	55,932.38	0.00	0.00	0.00	0.00	0.00

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

STATE PROGRAM NAME	Adult Ed Blk Grant	Adult Ed Blk Grant	Preschool Reserve	TOTAL
RESOURCE CODE	F11-6391-4	F11-6391-0	F12-6130	
REVENUE OBJECT	8590	8590	8990	
LOCAL DESCRIPTION (if any)	PY4	DT/DF025		
AWARD				
1. Prior Year Restricted Ending Balance			127,491.02	3,985,606.63
2. a. Current Year Award	4,615.20	714,211.80	8,130.97	15,499,651.14
b. Other Adjustments			326,098.00	371,628.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,615.20	714,211.80	334,228.97	15,871,279.14
3. Required Matching Funds/Other		29,793.99		36,733,912.20
4. Total Available Award (sum lines 1, 2c, & 3)	4,615.20	744,005.79	461,719.99	56,590,797.97
REVENUES				
5. Cash Received in Current Year	4,615.20	714,211.80	334,228.97	12,825,832.89
6. Amounts Included in Line 5 for Prior Year Adjustments				141,720.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	2,903,726.25
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	2,903,726.25
8. Contributed Matching Funds		29,793.99		36,779,163.20
9. Total Available (sum lines 5, 7c, & 8)	4,615.20	744,005.79	334,228.97	52,508,722.34
EXPENDITURES				
10. Donor-Authorized Expenditures	4,615.20	744,005.79		51,571,929.74
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	4,615.20	744,005.79	0.00	51,571,929.74
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	0.00	461,719.99	5,018,868.23

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

LOCAL PROGRAM NAME	Dept of MH-Friday Night Live	Barr NSI/Gates Grant	TOTAL
RESOURCE CODE	9011	9104	
REVENUE OBJECT	8699		
LOCAL DESCRIPTION (if any)	AR2020954	R082-20	
AWARD			
1. Prior Year Restricted Ending Balance			0.00
2. a. Current Year Award	3,869.26	17,000.00	20,869.26
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,869.26	17,000.00	20,869.26
3. Required Matching Funds/Other	1,289.75		1,289.75
4. Total Available Award (sum lines 1, 2c, & 3)	5,159.01	17,000.00	22,159.01
REVENUES			
5. Cash Received in Current Year			0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	3,869.26	17,000.00	20,869.26
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	3,869.26	17,000.00	20,869.26
8. Contributed Matching Funds	1,289.75		1,289.75
9. Total Available (sum lines 5, 7c, & 8)	5,159.01	17,000.00	22,159.01
EXPENDITURES			
10. Donor-Authorized Expenditures	5,159.01		5,159.01
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	5,159.01	0.00	5,159.01
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	17,000.00	17,000.00

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	123,135,381.97	301	632,605.70	303	122,502,776.27	305	499,504.10		307	122,003,272.17	309
2000 - Classified Salaries	44,563,969.36	311	514,694.84	313	44,049,274.52	315	1,842,581.59		317	42,206,692.93	319
3000 - Employee Benefits	69,239,442.96	321	897,575.48	323	68,341,867.48	325	798,186.94		327	67,543,680.54	329
4000 - Books, Supplies Equip Replace. (6500)	11,904,066.20	331	195,850.95	333	11,708,215.25	335	768,847.33		337	10,939,367.92	339
5000 - Services... & 7300 - Indirect Costs	34,965,256.29	341	930,257.66	343	34,034,998.63	345	11,504,339.63		347	22,530,659.00	349
TOTAL					280,637,132.15	365			TOTAL	265,223,672.56	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	95,331,706.30 375
2. Salaries of Instructional Aides Per EC 41011.		2100	11,204,041.17 380
3. STRS.		3101 & 3102	27,126,408.39 382
4. PERS.		3201 & 3202	2,662,066.99 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	2,341,042.05 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	12,723,194.98 385
7. Unemployment Insurance.		3501 & 3502	51,708.25 390
8. Workers' Compensation Insurance.		3601 & 3602	829,282.31 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			152,269,450.44 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,040,212.92
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			70,753.08 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			151,158,484.44 397
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.			56.99%
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)	56.99%
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)	265,223,672.56
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	195,149,457.00	(389,112.00)	194,760,345.00		6,534,492.00	188,225,853.00	6,970,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	50,630,532.00	(399,648.00)	50,230,884.00	3,407,974.00	6,222,203.00	47,416,655.00	2,524,363.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	9,288,443.00	0.00	9,288,443.00	2,631,870.00	1,442,000.00	10,478,313.00	1,600,416.00
Net Pension Liability	253,297,236.00		253,297,236.00	31,684,209.00	284,981,445.00	0.00	
Total/Net OPEB Liability	29,411,610.00	3,532,876.00	32,944,486.00	0.00	32,944,486.00	0.00	
Compensated Absences Payable	1,079,201.00	0.00	1,079,201.00	438,759.00	0.00	1,517,960.00	
Governmental activities long-term liabilities	538,856,479.00	2,744,116.00	541,600,595.00	38,162,812.00	332,124,626.00	247,638,781.00	11,094,779.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	3,018,473.00	0.00	3,018,473.00		990,889.00	2,027,584.00	373,896.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	9,252,343.00		9,252,343.00	11,470,137.00	20,722,480.00	0.00	
Total/Net OPEB Liability	2,286,155.00	143,931.00	2,430,086.00		2,430,086.00	0.00	
Compensated Absences Payable	242,847.00	0.00	242,847.00	41,234.00		284,081.00	
Business-type activities long-term liabilities	14,799,818.00	143,931.00	14,943,749.00	11,511,371.00	24,143,455.00	2,311,665.00	373,896.00

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	302,065,984.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,991,999.67
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	91,400.20
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,378,201.86
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	3,765,592.56
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,284,420.03
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	237,021.62
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,756,636.27
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	198,587.74
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				276,515,935.95

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,908.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,225.20
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	266,689,424.56	12,844.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	266,689,424.56	12,844.67
B. Required effort (Line A.2 times 90%)	240,020,482.10	11,560.20
C. Current year expenditures (Line I.E and Line II.B)	276,515,935.95	13,225.20
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	165,560,781.95		165,560,781.95			172,485,063.65
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,849.96		20,849.96			20,916.18
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	20,219.83		20,219.83	20,219.83		20,219.83
2. Total Charter Schools ADA (Form A, Line C9)	696.35		696.35	734.54		734.54
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,916.18			20,954.37
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	320,704.49		320,704.49	320,454.00		320,454.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	31,455,429.53		31,455,429.53	29,859,085.00		29,859,085.00
5. Unsecured Roll Taxes (Object 8042)	1,342,898.43		1,342,898.43	1,308,455.00		1,308,455.00
6. Prior Years' Taxes (Object 8043)	2,025,243.66		2,025,243.66	2,025,244.00		2,025,244.00
7. Supplemental Taxes (Object 8044)	685,290.19		685,290.19	481,194.00		481,194.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(3,306,277.91)		(3,306,277.91)	(4,214,680.00)		(4,214,680.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	7,778,744.54		7,778,744.54	5,794,690.00		5,794,690.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	40,302,032.93	0.00	40,302,032.93	35,574,442.00	0.00	35,574,442.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	40,302,032.93	0.00	40,302,032.93	35,574,442.00	0.00	35,574,442.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,974,528.83			5,457,567.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			4,974,528.83			5,457,567.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	202,729,594.00		202,729,594.00	189,942,709.00		189,942,709.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	111,121.74		111,121.74	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	202,840,715.74	0.00	202,840,715.74	189,942,709.00	0.00	189,942,709.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	303,007,644.05		303,007,644.05	292,690,640.00		292,690,640.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	382,958.91		382,958.91	278,500.00		278,500.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2019-20 Actual			2020-21 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			165,560,781.95			172,485,063.65
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0032			1.0018
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			172,485,063.65			179,240,810.29
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			40,302,032.93			35,574,442.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,509,941.60			2,514,524.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			137,157,559.55			149,123,935.29
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			137,157,559.55			149,123,935.29
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			224,567.71			175,910.95
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			40,526,600.64			35,750,352.95
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			136,932,991.84			148,948,024.34
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			40,526,600.64			
b. State Subventions (Line D8)			136,932,991.84			
c. Less: Excluded Appropriations (Line C23)			4,974,528.83			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			172,485,063.65			

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 11,715,498.21
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 229,936,773.63

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.10%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,217,580.36
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,989,968.80
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	90,610.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	137,144.38
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,164,414.76
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,865.31
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	19,602,583.61
9. Carry-Forward Adjustment (Part IV, Line F)	3,026,773.84
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,629,357.45

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	173,263,829.71
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	37,111,517.71
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	31,720,220.11
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,301,103.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	91,400.20
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	217.26
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,219,496.21
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	538,690.47
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	14,397.76
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,667,247.11
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,686,956.91
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	779,656.12
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,693,756.66
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	8,622,773.22
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	281,711,263.19

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.96%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.03%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>19,602,583.61</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(11,187.49)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.88%) times Part III, Line B19); zero if negative	<u>3,026,773.84</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.88%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.88%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>3,026,773.84</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>3,026,773.84</u>

Approved indirect cost rate: 5.88%
Highest rate used in any program: 5.88%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,497,205.69	323,235.69	5.88%
01	3182	227,180.28	12,237.45	5.39%
01	3310	4,116,044.47	242,181.53	5.88%
01	3311	4,197.97	246.84	5.88%
01	3315	77,960.90	4,584.10	5.88%
01	3345	822.64	48.37	5.88%
01	3550	82,880.92	4,098.32	4.94%
01	4035	838,175.70	49,284.73	5.88%
01	4124	70,238.09	3,511.91	5.00%
01	4127	253,509.62	14,906.37	5.88%
01	4203	325,623.56	6,512.47	2.00%
01	4510	16,723.27	983.33	5.88%
01	5210	1,550,821.83	80,952.90	5.22%
01	5640	287,361.98	16,896.88	5.88%
01	5810	132,558.31	7,794.43	5.88%
01	6010	2,094,568.75	104,728.08	5.00%
01	6011	38,526.01	1,926.30	5.00%
01	6387	455,778.31	26,799.76	5.88%
01	6520	39,050.24	2,296.15	5.88%
01	6690	27,583.53	1,621.91	5.88%
01	6695	128,228.76	6,411.44	5.00%
01	7085	283,453.83	16,667.09	5.88%
01	7311	83,835.10	4,929.50	5.88%
01	7510	136,136.32	8,004.82	5.88%
01	8150	4,548,098.88	267,428.21	5.88%
01	9010	118,621.40	3,972.88	3.35%
11	6391	731,254.33	38,025.38	5.20%
12	6052	7,082.97	416.48	5.88%
12	6105	2,581,604.25	151,798.33	5.88%
13	5310	14,224,285.64	441,654.06	3.10%
13	5320	267,689.99	5,681.89	2.12%
13	5370	73,814.55	3,779.28	5.12%

Unaudited Actuals
2019-20 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	490,588.42		973,404.03	1,463,992.45
2. State Lottery Revenue	8560	3,348,621.33		1,199,527.04	4,548,148.37
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,839,209.75	0.00	2,172,931.07	6,012,140.82
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	4,199.55			4,199.55
2. Classified Salaries	2000-2999	1,600.23			1,600.23
3. Employee Benefits	3000-3999	1,098.09			1,098.09
4. Books and Supplies	4000-4999	125,958.34		612,146.81	738,105.15
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	352,388.89			352,388.89
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		485,245.10	0.00	612,146.81	1,097,391.91
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	3,353,964.65	0.00	1,560,784.26	4,914,748.91
D. COMMENTS:					

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

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

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	2,933,575.34	3,493,081.66	18,634,893.63	11,647,108.14	22,653,910.73	1,663,822.22	5,108,266.82
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	2.00	2.00	2.00	2.00	2.00		
1110 Regular Education, K-12	841.20	841.20	841.20	841.20	875.00	19.00	5,785.00
3100 Alternative Schools							
3200 Continuation Schools	18.03	18.03	18.03	18.03	17.00		
3300 Independent Study Centers	26.60	26.60	26.60	26.60	21.50		
3400 Opportunity Schools							
3550 Community Day Schools	11.03	11.03	11.03	11.03	10.00		
3700 Specialized Secondary Programs	0.60	0.60	0.60	0.60			
3800 Career Technical Education	25.10	25.10	25.10	25.10	25.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	2.70	2.70	2.70	2.70	3.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	218.53	218.53	218.53	218.53	175.00		715.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	6.40	6.40	6.40	6.40	4.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	15.23	15.23	15.23	15.23	11.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,167.42	1,167.42	1,167.42	1,167.42	1,143.50	19.00	6,500.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	268,358.69	102,510.59	370,869.28	25,771.31	396,640.59	
1110	Regular Education, K-12	133,134,078.08	49,995,741.42	183,129,819.50	12,725,493.45	195,855,312.95	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	3,725,883.24	903,727.50	4,629,610.74	321,706.65	4,951,317.39	
3300	Independent Study Centers	4,717,348.27	1,262,354.44	5,979,702.71	415,523.09	6,395,225.80	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	1,916,890.17	544,940.47	2,461,830.64	171,069.95	2,632,900.59	
3700	Specialized Secondary Programs	135,891.11	18,866.56	154,757.67	10,753.94	165,511.61	
3800	Career Technical Education	5,752,341.15	1,284,526.64	7,036,867.79	488,984.35	7,525,852.14	
4110	Regular Education, Adult	65.76	0.00	65.76	4.57	70.33	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	1,833,385.41	144,332.58	1,977,717.99	137,429.49	2,115,147.48	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	52,275,150.55	10,900,353.56	63,175,504.11	4,389,997.58	67,565,501.69	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	2,461,675.36	280,487.38	2,742,162.74	190,549.93	2,932,712.67	
7150	Nonagency - Other	25,767.09	0.00	25,767.09	1,790.53	27,557.62	
8100	Community Services	91,400.20	0.00	91,400.20	6,351.30	97,751.50	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					57,709.97	
----	Enterprise					217.26	
----	Facilities Acquisition & Construction					1,387,672.85	
----	Other Outgo					8,601,161.54	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		696,817.40	696,817.40	1,302,258.20	1,999,075.60	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(641,355.42)	(641,355.42)	
----	Total General Fund and Charter Schools Funds Expenditures	206,338,235.08	66,134,658.54	272,472,893.62	19,546,328.92	302,065,984.16	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	256,221.60	0.00	0.00	0.00	15.64	0.00	0.00			12,121.45	0.00	268,358.69
1110	Regular Education, K-12	124,805,767.29	4,162,990.55	1,542,120.40	210,947.92	75,515.02	0.00	2,301,103.74			35,633.16	0.00	133,134,078.08
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	2,817,725.02	0.00	56,934.80	505,265.83	340,798.28	0.00	0.00			5,159.31	0.00	3,725,883.24
3300	Independent Study Centers	3,500,698.31	162,866.50	65,909.06	679,017.54	307,469.46	0.00	0.00			1,387.40	0.00	4,717,348.27
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,137,614.57	0.00	263.77	359,409.53	290,441.56	0.00	0.00			129,160.74	0.00	1,916,890.17
3700	Specialized Secondary Programs	34,698.13	91,378.07	0.00	9,753.99	60.92	0.00	0.00			0.00	0.00	135,891.11
3800	Career Technical Education	5,064,521.83	4,009.22	0.00	65.65	678,000.94	0.00	0.00			5,743.51	0.00	5,752,341.15
4110	Regular Education, Adult	65.76	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	65.76
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	770,703.94	571,805.54	228,645.29	15,870.63	246,360.01	0.00	0.00			0.00	0.00	1,833,385.41
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	35,757,134.87	3,089,604.46	415,179.34	10,217.12	10,146,063.62	2,828,111.20	0.00			2,839.94	26,000.00	52,275,150.55
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	1,754,264.64	143,986.09	133,265.32	211,645.32	40,972.74	136.00	0.00	0.00	118,584.49	58,820.76	0.00	2,461,675.36
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,767.09	0.00	0.00	25,767.09
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	91,400.20	0.00	0.00	0.00	91,400.20
8500	Child Care and Development Services	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 Direct Charged Costs		175,899,415.96	8,226,640.43	2,442,317.98	2,002,193.53	12,125,698.19	2,828,247.20	2,301,103.74	91,400.20	144,351.58	250,866.27	26,000.00	206,338,235.08

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	62,888.53	39,622.06	0.00	102,510.59
1110	Regular Education, K-12	26,450,912.07	18,998,471.88	4,546,357.47	49,995,741.42
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	566,940.02	336,787.48	0.00	903,727.50
3300	Independent Study Centers	836,417.33	425,937.11	0.00	1,262,354.44
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	346,830.19	198,110.28	0.00	544,940.47
3700	Specialized Secondary Programs	18,866.56	0.00	0.00	18,866.56
3800	Career Technical Education	789,250.94	495,275.70	0.00	1,284,526.64
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	84,899.50	59,433.08	0.00	144,332.58
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,871,514.28	3,466,929.93	561,909.35	10,900,353.56
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	201,243.27	79,244.11	0.00	280,487.38
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	478,896.09	217,921.31	0.00	696,817.40
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		36,708,658.78	24,317,732.94	5,108,266.82	66,134,658.54

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,356,640.59
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	90,610.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,736,067.18
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	4,004,366.56
5	Total Central Administration Costs in General Fund and Charter Schools Funds	20,187,684.33
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	206,338,235.08
2	Total Allocated Costs (from Form PCR, Column 2, Total)	66,134,658.54
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	272,472,893.62
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	779,656.12
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,698,227.91
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,565,814.18
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	18,043,698.21
D. Total Direct Charged and Allocated Costs (B3 + C5)		290,516,591.83
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.95%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	57,709.97				57,709.97
Enterprise (Objects 1000-5999, 6400, and 6500)		217.26			217.26
Facilities Acquisition & Construction (Objects 1000-6500)			1,387,672.85		1,387,672.85
Other Outgo (Objects 1000-7999)				8,601,161.54	8,601,161.54
Total Other Costs	57,709.97	217.26	1,387,672.85	8,601,161.54	10,046,761.62

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	7,880,879.78	0.00	0.00	(641,355.42)				
Other Sources/Uses Detail					6,912,963.59	3,842,280.03		
Fund Reconciliation							1,752,124.24	2,028,488.55
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	286,010.53	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	442,140.00		
Fund Reconciliation							368,670.00	405,274.84
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	431.10	0.00	38,025.38	0.00				
Other Sources/Uses Detail					29,793.99	0.00		
Fund Reconciliation							30,575.05	102,656.96
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,264.76	0.00	152,214.81	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	63.35
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(19,610.46)	451,115.23	0.00				
Other Sources/Uses Detail					42,486.04	0.00		
Fund Reconciliation							46,907.51	105,903.72
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,770,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	350,000.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	150.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	400.85	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	75,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	(8,150,526.56)						
Other Sources/Uses Detail					0.00	6,395,823.59		
Fund Reconciliation							1,587,455.65	1,243,945.25
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					350,000.00	0.00		
Fund Reconciliation							100,600.22	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	8,170,137.02	(8,170,137.02)	641,355.42	(641,355.42)	11,105,243.62	11,105,243.62	3,886,332.67	3,886,332.67

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										3,346
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	6,080,995.12	0.00	0.00	0.00	853,101.57	4,410,995.11	9,034,205.27		20,379,297.07
2000-2999	Classified Salaries	2,185,134.80	0.00	0.00	0.00	350,770.29	6,398,961.48	2,339,453.55		11,274,320.12
3000-3999	Employee Benefits	3,310,780.81	0.00	0.00	0.00	539,366.02	4,606,012.92	4,922,418.08		13,378,577.83
4000-4999	Books and Supplies	52,698.80	0.00	0.00	0.00	22,970.69	68,000.82	140,510.64		284,180.95
5000-5999	Services and Other Operating Expenditures	1,605,204.34	0.00	0.00	0.00	181.75	3,215,768.66	2,100,774.31		6,921,929.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	36,845.52	0.00		36,845.52
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,234,813.87	0.00	0.00	0.00	1,766,390.32	18,736,584.51	18,537,361.85	0.00	52,275,150.55
7310	Transfers of Indirect Costs	242,428.37	0.00	0.00	0.00	4,632.47	0.00	2,296.15		249,356.99
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,900,353.46								10,900,353.46
	Total Indirect Costs and PCR Allocations	11,142,781.83	0.00	0.00	0.00	4,632.47	0.00	2,296.15	0.00	11,149,710.45
	TOTAL COSTS	24,377,595.70	0.00	0.00	0.00	1,771,022.79	18,736,584.51	18,539,658.00	0.00	63,424,861.00
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	3,703.56	0.00	0.00	0.00	194,770.63	18,642.32	4,690.16		221,806.67
2000-2999	Classified Salaries	262,358.24	0.00	0.00	0.00	0.00	1,170,731.47	1,558,115.92		2,991,205.63
3000-3999	Employee Benefits	94,441.08	0.00	0.00	0.00	69,940.66	456,901.68	595,006.61		1,216,290.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	640.89	0.00	0.00		640.89
5000-5999	Services and Other Operating Expenditures	1,741.65	0.00	0.00	0.00	181.75	21,165.55	223,200.22		246,289.17
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	362,244.53	0.00	0.00	0.00	265,533.93	1,667,441.02	2,381,012.91	0.00	4,676,232.39
7310	Transfers of Indirect Costs	242,428.37	0.00	0.00	0.00	4,632.47	0.00	1,178.60		248,239.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	242,428.37	0.00	0.00	0.00	4,632.47	0.00	1,178.60	0.00	248,239.44
	TOTAL BEFORE OBJECT 8980	604,672.90	0.00	0.00	0.00	270,166.40	1,667,441.02	2,382,191.51	0.00	4,924,471.83
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.01
	TOTAL COSTS									4,924,471.82

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	6,077,291.56	0.00	0.00	0.00	658,330.94	4,392,352.79	9,029,515.11		20,157,490.40
2000-2999	Classified Salaries	1,922,776.56	0.00	0.00	0.00	350,770.29	5,228,230.01	781,337.63		8,283,114.49
3000-3999	Employee Benefits	3,216,339.73	0.00	0.00	0.00	469,425.36	4,149,111.24	4,327,411.47		12,162,287.80
4000-4999	Books and Supplies	52,698.80	0.00	0.00	0.00	22,329.80	68,000.82	140,510.64		283,540.06
5000-5999	Services and Other Operating Expenditures	1,603,462.69	0.00	0.00	0.00	0.00	3,194,603.11	1,877,574.09		6,675,639.89
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	36,845.52	0.00		36,845.52
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,872,569.34	0.00	0.00	0.00	1,500,856.39	17,069,143.49	16,156,348.94	0.00	47,598,918.16
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,117.55		1,117.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,900,353.46								10,900,353.46
	Total Indirect Costs and PCR Allocations	10,900,353.46	0.00	0.00	0.00	0.00	0.00	1,117.55	0.00	10,901,471.01
	TOTAL BEFORE OBJECT 8980	23,772,922.80	0.00	0.00	0.00	1,500,856.39	17,069,143.49	16,157,466.49	0.00	58,500,389.17
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.01
	TOTAL COSTS									58,500,389.18
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	498,520.72	0.00	0.00	0.00	296.30	131,549.18	60,584.60		690,950.80
2000-2999	Classified Salaries	322,752.05	0.00	0.00	0.00	66.72	6,371.46	24,427.53		353,617.76
3000-3999	Employee Benefits	286,189.84	0.00	0.00	0.00	35.55	26,665.66	25,029.31		337,920.36
4000-4999	Books and Supplies	720.62	0.00	0.00	0.00	0.00	2,264.50	0.00		2,985.12
5000-5999	Services and Other Operating Expenditures	9,971.82	0.00	0.00	0.00	0.00	2,826,282.02	10,340.77		2,846,594.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,118,155.05	0.00	0.00	0.00	398.57	2,993,132.82	120,382.21	0.00	4,232,068.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	(1,178.60)		(1,178.60)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	(1,178.60)	0.00	(1,178.60)
	TOTAL BEFORE OBJECT 8980	1,118,155.05	0.00	0.00	0.00	398.57	2,993,132.82	119,203.61	0.00	4,230,890.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.01
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									27,940,081.57
	TOTAL COSTS									32,170,971.63

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

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	61,685,063.81	32,319,694.24
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

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

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

5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	61,685,063.81	32,319,694.24
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	<u>3,285.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	_____	

3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	3,285.00	

SELPA: Riverside County (AN)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Riverside County (AN)

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

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

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

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SELPA: Riverside County (AN)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	63,424,861.00		
b. Less: Expenditures paid from federal sources	4,924,471.82		
c. Expenditures paid from state and local sources	58,500,389.18	56,689,037.60	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		56,689,037.60	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	58,500,389.18	56,689,037.60	1,811,351.58

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

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	63,424,861.00		
b. Less: Expenditures paid from federal sources	4,924,471.82		
c. Expenditures paid from state and local sources	58,500,389.18	56,689,037.60	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		56,689,037.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	58,500,389.18	56,689,037.60	
d. Special education unduplicated pupil count	3,346	3,285	
e. Per capita state and local expenditures (A2c/A2d)	17,483.68	17,256.94	226.74

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

SELPA: Riverside County (AN)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	32,170,971.63	32,319,694.26	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>32,319,694.26</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>32,170,971.63</u>	<u>32,319,694.26</u>	<u>(148,722.63)</u>

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

	Actual FY 2019-20	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	32,170,971.63	32,319,694.26	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>32,319,694.26</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>32,170,971.63</u>	<u>32,319,694.26</u>	
b. Special education unduplicated pupil count	<u>3,346</u>	<u>3,285</u>	
c. Per capita local expenditures (B2a/B2b)	<u>9,614.76</u>	<u>9,838.57</u>	<u>(223.81)</u>

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								3,346
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	6,351,850.00	0.00	0.00	0.00	888,443.00	13,898,122.00		21,138,415.00
2000-2999	Classified Salaries	2,369,250.00	0.00	0.00	0.00	434,417.00	9,974,559.00		12,778,226.00
3000-3999	Employee Benefits	2,774,159.00	0.00	0.00	0.00	499,120.00	8,576,341.00		11,849,620.00
4000-4999	Books and Supplies	121,241.00	0.00	0.00	0.00	10,562.00	191,167.00		322,970.00
5000-5999	Services and Other Operating Expenditures	1,951,040.00	0.00	0.00	0.00	200.00	6,276,137.00		8,227,377.00
6000-6999	Capital Outlay	20,000.00	0.00	0.00	0.00	0.00	30,000.00		50,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,587,540.00	0.00	0.00	0.00	1,832,742.00	38,946,326.00	0.00	54,366,608.00
7310	Transfers of Indirect Costs	262,569.00	0.00	0.00	0.00	0.00	7,633.00		270,202.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	262,569.00	0.00	0.00	0.00	0.00	7,633.00	0.00	270,202.00
	TOTAL COSTS	13,850,109.00	0.00	0.00	0.00	1,832,742.00	38,953,959.00	0.00	54,636,810.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	6,349,800.00	0.00	0.00	0.00	684,825.00	13,881,122.00		20,915,747.00
2000-2999	Classified Salaries	2,265,503.00	0.00	0.00	0.00	434,417.00	7,177,750.00		9,877,670.00
3000-3999	Employee Benefits	2,721,062.00	0.00	0.00	0.00	427,273.00	7,308,697.00		10,457,032.00
4000-4999	Books and Supplies	121,241.00	0.00	0.00	0.00	10,000.00	191,121.00		322,362.00
5000-5999	Services and Other Operating Expenditures	1,951,040.00	0.00	0.00	0.00	0.00	5,300,047.00		7,251,087.00
6000-6999	Capital Outlay	20,000.00	0.00	0.00	0.00	0.00	30,000.00		50,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,428,646.00	0.00	0.00	0.00	1,556,515.00	33,888,737.00	0.00	48,873,898.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	4,280.00		4,280.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	4,280.00	0.00	4,280.00
	TOTAL BEFORE OBJECT 8980	13,428,646.00	0.00	0.00	0.00	1,556,515.00	33,893,017.00	0.00	48,878,178.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								953,333.00
	TOTAL COSTS								49,831,511.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	521,112.00	0.00	0.00	0.00	0.00	362,971.00		884,083.00	
2000-2999	Classified Salaries	485,617.00	0.00	0.00	0.00	0.00	572,045.00		1,057,662.00	
3000-3999	Employee Benefits	368,506.00	0.00	0.00	0.00	0.00	244,111.00		612,617.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	23,597.00		23,597.00	
5000-5999	Services and Other Operating Expenditures	9,300.00	0.00	0.00	0.00	0.00	3,179,673.00		3,188,973.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	1,384,535.00	0.00	0.00	0.00	0.00	4,382,397.00	0.00	5,766,932.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	1,384,535.00	0.00	0.00	0.00	0.00	4,382,397.00	0.00	5,766,932.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									953,333.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									28,272,323.00
	TOTAL COSTS									34,992,588.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									3,346
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	6,080,995.12	0.00	0.00	0.00	853,101.57	4,410,995.11	9,034,205.27		20,379,297.07
2000-2999	Classified Salaries	2,185,134.80	0.00	0.00	0.00	350,770.29	6,398,961.48	2,339,453.55		11,274,320.12
3000-3999	Employee Benefits	3,310,780.81	0.00	0.00	0.00	539,366.02	4,606,012.92	4,922,418.08		13,378,577.83
4000-4999	Books and Supplies	52,698.80	0.00	0.00	0.00	22,970.69	68,000.82	140,510.64		284,180.95
5000-5999	Services and Other Operating Expenditures	1,605,204.34	0.00	0.00	0.00	181.75	3,215,768.66	2,100,774.31		6,921,929.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	36,845.52	0.00		36,845.52
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	13,234,813.87	0.00	0.00	0.00	1,766,390.32	18,736,584.51	18,537,361.85	0.00	52,275,150.55
7310	Transfers of Indirect Costs	242,428.37	0.00	0.00	0.00	4,632.47	0.00	2,296.15		249,356.99
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,900,353.46								10,900,353.46
	Total Indirect Costs	242,428.37	0.00	0.00	0.00	4,632.47	0.00	2,296.15	0.00	249,356.99
	TOTAL COSTS	13,477,242.24	0.00	0.00	0.00	1,771,022.79	18,736,584.51	18,539,658.00	0.00	52,524,507.54
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	3,703.56	0.00	0.00	0.00	194,770.63	18,642.32	4,690.16		221,806.67
2000-2999	Classified Salaries	262,358.24	0.00	0.00	0.00	0.00	1,170,731.47	1,558,115.92		2,991,205.63
3000-3999	Employee Benefits	94,441.08	0.00	0.00	0.00	69,940.66	456,901.68	595,006.61		1,216,290.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	640.89	0.00	0.00		640.89
5000-5999	Services and Other Operating Expenditures	1,741.65	0.00	0.00	0.00	181.75	21,165.55	223,200.22		246,289.17
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	362,244.53	0.00	0.00	0.00	265,533.93	1,667,441.02	2,381,012.91	0.00	4,676,232.39
7310	Transfers of Indirect Costs	242,428.37	0.00	0.00	0.00	4,632.47	0.00	1,178.60		248,239.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	242,428.37	0.00	0.00	0.00	4,632.47	0.00	1,178.60	0.00	248,239.44
	TOTAL BEFORE OBJECT 8980	604,672.90	0.00	0.00	0.00	270,166.40	1,667,441.02	2,382,191.51	0.00	4,924,471.83
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.01
	TOTAL COSTS									4,924,471.82

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	6,077,291.56	0.00	0.00	0.00	658,330.94	4,392,352.79	9,029,515.11		20,157,490.40
2000-2999	Classified Salaries	1,922,776.56	0.00	0.00	0.00	350,770.29	5,228,230.01	781,337.63		8,283,114.49
3000-3999	Employee Benefits	3,216,339.73	0.00	0.00	0.00	469,425.36	4,149,111.24	4,327,411.47		12,162,287.80
4000-4999	Books and Supplies	52,698.80	0.00	0.00	0.00	22,329.80	68,000.82	140,510.64		283,540.06
5000-5999	Services and Other Operating Expenditures	1,603,462.69	0.00	0.00	0.00	0.00	3,194,603.11	1,877,574.09		6,675,639.89
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	36,845.52	0.00		36,845.52
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	12,872,569.34	0.00	0.00	0.00	1,500,856.39	17,069,143.49	16,156,348.94	0.00	47,598,918.16
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,117.55		1,117.55
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,900,353.46								10,900,353.46
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,117.55	0.00	1,117.55
	TOTAL BEFORE OBJECT 8980	12,872,569.34	0.00	0.00	0.00	1,500,856.39	17,069,143.49	16,157,466.49	0.00	47,600,035.71
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.01
	TOTAL COSTS									47,600,035.72
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	498,520.72	0.00	0.00	0.00	296.30	131,549.18	60,584.60		690,950.80
2000-2999	Classified Salaries	322,752.05	0.00	0.00	0.00	66.72	6,371.46	24,427.53		353,617.76
3000-3999	Employee Benefits	286,189.84	0.00	0.00	0.00	35.55	26,665.66	25,029.31		337,920.36
4000-4999	Books and Supplies	720.62	0.00	0.00	0.00	0.00	2,264.50	0.00		2,985.12
5000-5999	Services and Other Operating Expenditures	9,971.82	0.00	0.00	0.00	0.00	2,826,282.02	10,340.77		2,846,594.61
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,118,155.05	0.00	0.00	0.00	398.57	2,993,132.82	120,382.21	0.00	4,232,068.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	(1,178.60)		(1,178.60)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	(1,178.60)	0.00	(1,178.60)
	TOTAL BEFORE OBJECT 8980	1,118,155.05	0.00	0.00	0.00	398.57	2,993,132.82	119,203.61	0.00	4,230,890.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.01
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									27,940,081.57
	TOTAL COSTS									32,170,971.63

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

SELPA: Riverside County (AN)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Riverside County (AN)

SECTION 2

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

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

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

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

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

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

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

SELPA: Riverside County (AN)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	54,636,810.00		
b. Less: Expenditures paid from federal sources	4,805,299.00		
c. Expenditures paid from state and local sources	49,831,511.00	47,600,035.71	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		47,600,035.71	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	49,831,511.00	47,600,035.71	2,231,475.29

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

	Budgeted Amounts FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	54,636,810.00		
b. Less: Expenditures paid from federal sources	4,805,299.00		
c. Expenditures paid from state and local sources	49,831,511.00	47,600,035.71	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		47,600,035.71	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	49,831,511.00	47,600,035.71	
d. Special education unduplicated pupil count	3346	3346	
e. Per capita state and local expenditures (A2c/A2d)	14,892.86	14,225.95	666.91

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

SELPA: Riverside County (AN)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	34,992,588.00	32,319,694.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,319,694.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	34,992,588.00	32,319,694.26	2,672,893.74

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

	Budget FY 2020-21	Comparison Year 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	34,992,588.00	32,319,694.26	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,319,694.26	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	34,992,588.00	32,319,694.26	
b. Special education unduplicated pupil count	3,346	3,285	
c. Per capita local expenditures (B2a/B2b)	10,458.04	9,838.57	619.47

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

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Unaudited Actuals
2019-20 Unaudited 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

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. 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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). 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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3215	-616,284.70

Explanation: Per Cde guidance, CARES Act Fund expenditures are allowed to be reported in 2019-20, but revenue will not be reported until 2020-21.

capital asset.

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs

(Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

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

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. 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

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

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

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) 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.