

2019-2020 Unaudited Actuals Report



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**Presented to the Board of Trustees
September 9, 2020**

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Natomas Unified School District
2019-20 Unaudited Actuals
Presented September 9, 2020

Summary

The 2019-20 unaudited actuals reflect the District's financial activity that occurred during the year, as well as, the District's financial position as of June 30, 2020. In addition, the unaudited actuals contain supplemental information concerning the District's activity in detail. Education Code requires districts to close their books and adopt the report of financial activities and position by September 15th of each year for the preceding fiscal year. This information is submitted to the Sacramento County Office of Education, and the California Department of Education for review.

The report will illustrate that the General Fund had a net ending fund balance increase in the amount of \$3.1 million (\$4.6 million increase for the unrestricted balance and \$1.5 million decrease for the restricted balance) vs. a projected net decrease of \$1.9 million at the 2019-20 Estimated Actuals. As a result, the District's ending General Fund balance is \$23.3 million including a reserve for economic uncertainties of \$3.85 million (3% of 2019-20 expenditures), commitments and assignments in the amount of \$15.7 million, and a restricted balance of \$3.7 million. All other funds (Charter, Cafeteria, Building, etc.) maintain a positive ending balance as of June 30, 2020.

Financial Highlights

- As of the California Longitudinal Pupil Achievement Data System (CALPADS) reporting date, October 2019, the District had 10,520 students that attended traditional (non-charter) schools.
- The average daily attendance (ADA), which much of the District's revenue is based, was 10,009. (Figures excludes county pass through programs).
- The ratio of attendance to CALPADS enrollment was approximately 95.14%.
- The District's General Fund ending cash balance for June 30, 2020 was \$20.3 million.
- The District's LCFF base grant was based on the average daily attendance (ADA) by grade level. Grades Kindergarten – 3rd grades at \$7,702/ADA; Grades 4th – 6th at \$7,818/ADA; Grades 7th - 8th grade at \$8,050/ADA; and Grades 9th – 12th at \$9,329/ADA.
- The supplemental grant under LCFF is for our targeted disadvantaged students. Targeted students are those classified as English Learners (EL), eligible to receive free or reduced-price meals (FRPM), foster youth, or any combination of these factors (unduplicated count).
- The District's unduplicated pupil percentage was 63.45%.

Comparison of 2019-20 Unaudited Actuals to 2019-20 Estimated Actuals

Unrestricted Revenue Comparison:

Identified below is a comparison of the actual results to the 2019-20 estimated actuals that describes the primary differences relating to a net increase in unrestricted General Fund revenues of approximately \$627,000.

- Increase in LCFF revenue of \$600K due to reconciling revenue to revised P-2 ADA and prior year adjustments.
- Increase in federal revenues of \$35K primarily due to revenue received in School Based Medi-Cal Administrative Activities.
- Increase in state revenue of \$11K primarily due to adjustments in State Lottery.
- Decrease in local revenue of \$13K due to facilities use fees and other miscellaneous revenue.

Unrestricted Operating Budget Comparison:

Identified below is a comparison of the actual results to the 2019-20 estimated actuals that describes the primary differences relating to a net decrease in unrestricted General Fund expenditures of approximately \$2.3 million.

- Net decrease in salaries and benefits of \$129K due to staffing variables.
- Decrease in book and supplies of \$1.9 million due to underspending in areas such as site discretionary as a result of COVID closure. COVID related costs were transferred to restricted federal funding.
- Decrease in Services of \$217K due to underspending as a result of COVID closure.
- Net decrease in other outgo of \$96K due to decrease in county transfers and decrease in indirect costs due to COVID closure.

2019-20 Financial Comparison and Analysis

General Fund Summary (Unrestricted & Restricted Combined)

Description	2018/19 Unaudited Actuals	2019/20 Unaudited Actuals	Difference
Beginning Fund Balance	\$ 21,130,687	\$ 20,230,696	\$ (899,991)
Revenues / Transfers In	\$ 124,915,057	\$ 131,686,561	\$ 6,771,504
Expenditures / Transfers Out	\$ 125,815,983	\$ 128,620,945	\$ 2,804,962
Ending Fund Balance	\$ 20,230,696	\$ 23,296,312	\$ 3,065,616

General Fund Summary (Unrestricted only)

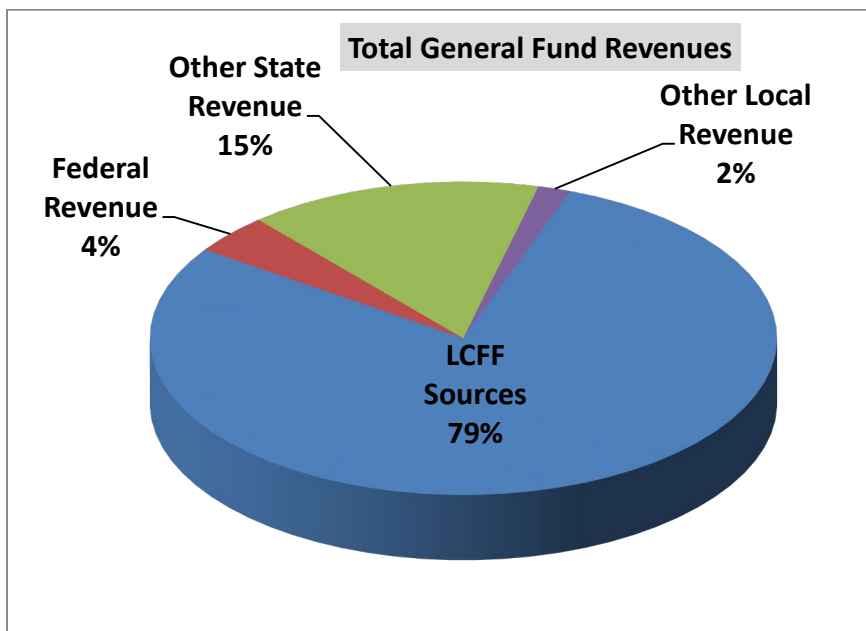
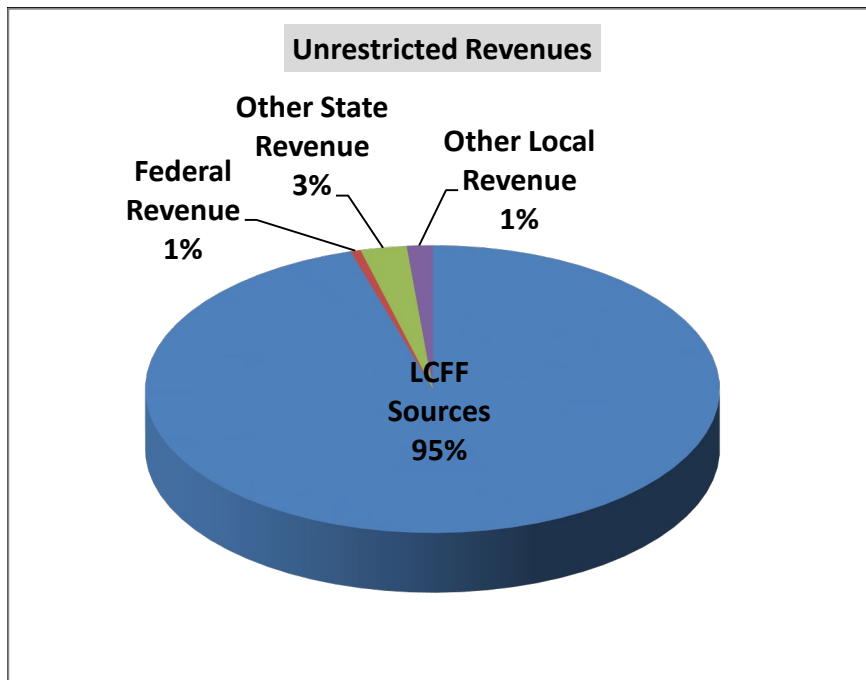
Description	2018/19 Unaudited Actuals	2019/20 Unaudited Actuals	Difference
Beginning Fund Balance	\$ 16,270,317	\$ 14,991,966	\$ (1,278,351)
Revenues / Transfers In	\$ 103,186,550	\$ 108,114,639	\$ 4,928,089
Expenditures / Transfers Out*	\$ 104,465,836	\$ 103,547,365	\$ (918,471)
Ending Fund Balance	\$ 14,991,966	\$ 19,559,240	\$ 4,567,274

**Amount includes 2018-19 contributions of \$16,488,912 and 2019-20 contributions of \$17,593,538*

General Fund Revenue Components

The District receives funding for its general operations from several sources. A breakdown of the major funding sources is illustrated below:

Description	Unrestricted General Fund	Total General Fund
LCFF Sources	\$ 102,928,403	\$ 103,412,333
Federal Revenue	612,701	5,350,757
Other State Revenue	2,803,949	19,915,344
Other Local Revenue	1,580,085	2,201,892
TOTAL	\$ 107,925,138	\$ 130,880,326

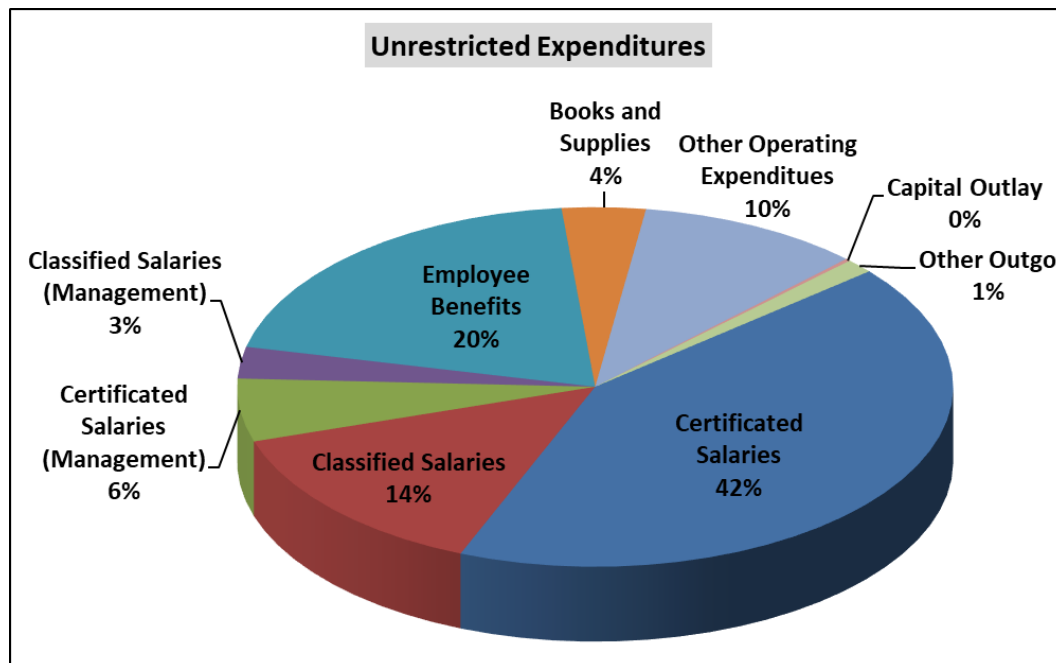


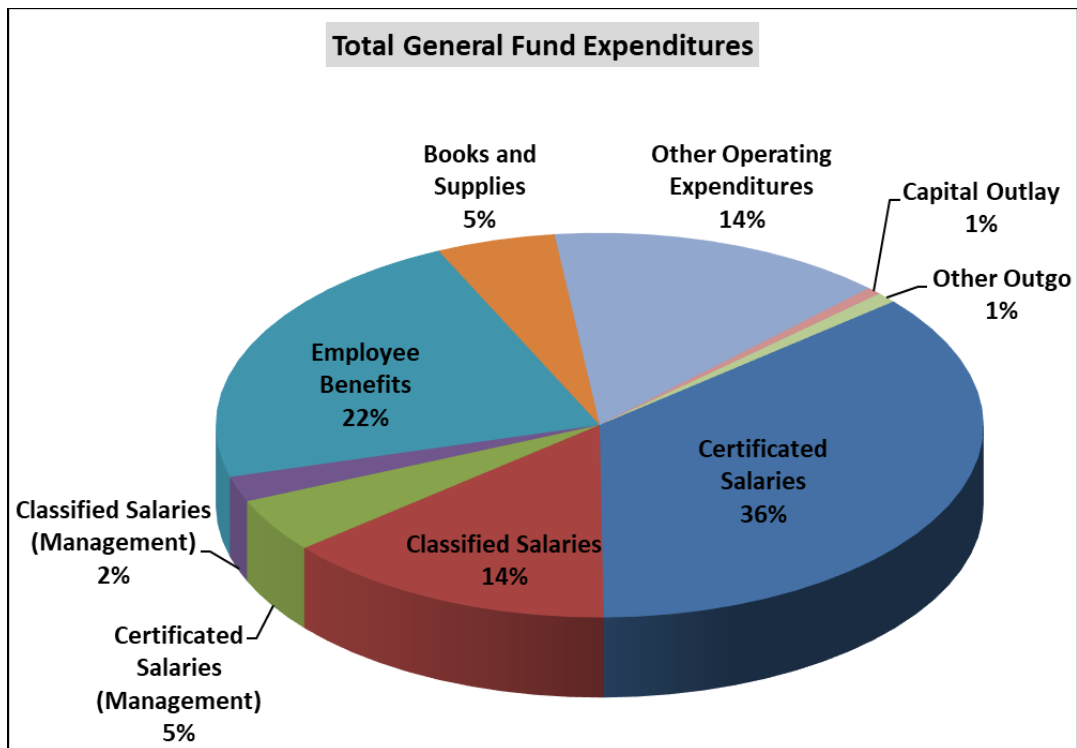
General Fund Expenditures

The General Fund is used for expenditures for many of the functions within the District. As illustrated below, the largest part of expenditures are salaries and related benefits that comprise of approximately 85% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

Description	Unrestricted General Fund	Total General Fund
Certificated Salaries	\$ 37,074,431	\$ 46,251,880
Classified Salaries	12,248,101	18,175,786
Certificated Salaries (Management)	4,960,762	5,856,879
Classified Salaries (Management)	2,492,594	2,755,479
Employee Benefits	17,490,184	28,881,149
Books and Supplies	3,317,808	6,467,353
Other Operating Expenditures	8,879,992	18,347,417
Capital Outlay	186,009	822,265
Other Outgo	1,127,914	1,127,914
TOTAL	\$ 87,777,795	\$ 128,686,122

Following is a graphical description of expenditures by percentage:





Education Protection Account

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- *The spending plan must be approved by the governing board during a public meeting*
- *EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs*
- *Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended*

As illustrated below, the EPA is comprised of \$9.9 million for General fund and \$3.1 million for the Charter fund, for an approximate total of \$13.0 million.

NATOMAS UNIFIED SCHOOL DISTRICT						
EPA Actuals As of June 30, 2020						
	Natomas Unified School District	Westlake Charter School	Leroy Greene Academy	Natomas Pacific Pathways Prep Elementary	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School
EXPENDITURES						
<i>Certificated Instructional Salaries</i>	\$ 7,568,254	\$ 844,791	\$ 522,640	\$ 55,118	\$ 379,682	\$ 517,250
<i>Certificated Instructional Benefits</i>	\$ 2,294,065	\$ 318,686	\$ 196,296	\$ 11,170	\$ 103,291	\$ 169,286
<i>Instructional Site Supplies</i>	-	-	-	-	-	-
	\$ 9,862,319	\$ 1,163,477	\$ 718,936	\$ 66,288	\$ 482,973	\$ 686,536

Contributions to Restricted Programs

Unaudited actuals includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue.

Description	Contribution
Restricted Maintenance Account	\$3,871,566
PARS Pension Rate Stabilization	\$500,000
Special Education	\$13,221,972
TOTAL	\$17,593,538

Fund Summaries

Illustrated below are the projected ending fund balances for all funds as of June 30, 2020.

Fund	2018-19	Net Change	2019-20
General (Unrestricted and Restricted)	\$ 20,230,696	3,065,616	\$ 23,296,312
Charter School Fund	22,279,730	3,652,649	25,932,379
Adult Education	2,240	77,147	79,387
Child Development	156,425	11,298	167,723
Cafeteria	825,963	127,370	953,333
Post-Employment Benefits	135,354	2,503	137,857
Building Fund	61,625,356	17,707,177	79,332,533
Capital Facilities	22,962,728	(2,351,625)	20,611,103
County School Facilities	10,317	0	10,317
Capital Projects Reserve	9,014	167	9,181
Bond Interest and Redemption	15,842,640	4,185,304	20,027,944
Cafeteria Enterprise Fund	78,421	(2,350)	76,071
Other Enterprise Fund	-	866	866
Private-Purpose Trust	15,571	285	15,856
(District Fiduciary fund)			
TOTAL	\$144,174,455	26,476,407	\$ 170,650,862

As the District completed the year, its funds reported a combined fund balance of \$170.7 million in 2019-20, which is illustrated above. Approximately 70% (\$120 million) of the District's ending fund balance is restricted for capital expenditures.

This financial report is designed to provide the Board of Trustees with a general overview of the District's finances and illustrate the District's accountability, in detail, for the money it receives and expends. Included in this packet is a summary of the District's financial activity & fund balance components, which is followed by the required State reports in their entirety, and supplemental county documents. During the fall of 2020, the District's external auditors will audit the records contained in this packet, and will render an opinion no later than December 15, 2020.

NATOMAS UNIFIED SCHOOL DISTRICT
2019-20 Unaudited Actuals
Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Adult Education Revenue Fund (11)	CSPP Preschool Revenue Fund (12)	Cafeteria Special Revenue Fund (13)	Other Post- Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Capital Outlay Projects Fund (40)	Bond Interest and Redemption Fund (51)	Cafeteria Enterprise Fund Fund (61)	Other Enterprise Fund Fund (63)	Foundation Private Purpose Trust Fund (73)	Total
REVENUES															
General Purpose Revenues:															
LCFF Sources	80,295,232	23,212,942						-							103,508,174
Property Taxes & Misc. Local	23,117,101	7,050,147						-							30,167,248
Total General Purpose	103,412,333	30,263,089	-	-	-	-	-	-	-	-	-	-	-	-	133,675,422
Federal Revenues	5,350,757	126,166			4,907,930			-							10,384,853
State Revenues	19,915,344	2,773,593	376,327	1,223,100	285,923			-	6,190,595		150,004				30,914,886
Other Local Revenues	2,201,892	1,979,621	(1,058)	5,188	748,841	2,503	1,052,193	6,669,018	57,405	167	24,557,003	14,020	2,254	4,303	37,293,349
TOTAL - REVENUES	130,880,326	35,142,469	375,269	1,228,288	5,942,694	2,503	1,052,193	6,669,018	6,248,000	167	24,707,007	14,020	2,254	4,303	212,268,511
EXPENDITURES															
Certificated Salaries	46,251,880	12,945,736	114,950	330,058	0			-					320		59,642,944
Certificated Management Salaries	5,856,879	1,979,315	31,580	-	-			-					-		7,867,774
Classified Salaries	18,175,786	2,196,603	88,556	474,038	1,830,548		59,052	37,442				14,662	-		22,876,687
Classified Management Salaries	2,755,479	504,099	-	-	260,314		25,820	-	-				-		3,545,712
Employee Benefits (All)	28,881,149	7,271,577	82,784	306,241	759,341		82,965	16,376				1,613	103		37,402,149
Books & Supplies	6,467,353	1,211,008	4,008	25,124	2,706,257		-	651,744				25,844	853	1,768	11,093,958
Other Operating Expenses (Services)	18,347,417	4,758,504	9,671	5,787	241,110		3,786,225	393,306				(30,858)	112	2,250	27,513,524
Capital Outlay	822,265	6,245			-		44,296,232	7,362,659	-						52,487,401
Other Outgo	1,127,914	-			-		2,258,000				20,521,703				23,907,617
Direct Support/Indirect Costs	(252,734)	-	16,573	75,742	160,419										0
TOTAL - EXPENDITURES	128,433,388	30,873,087	348,122	1,216,990	5,957,989	-	50,508,293	8,461,527	-	-	20,521,703	11,261	1,388	4,018	246,337,766
EXCESS (DEFICIENCY)	2,446,938	4,269,382	27,147	11,298	(15,295)	2,503	(49,456,100)	(1,792,509)	6,248,000	167	4,185,304	2,759	866	285	(34,069,255)
OTHER SOURCES/USES															
Transfers In	806,235	-	50,000	-	142,665		6,248,000								7,246,900
Transfers (Out)	(187,557)	(616,734)	-	-				(559,116)	(6,248,000)			(5,108)			(7,616,515)
Net Other Sources (Uses)	-	-					60,915,277								60,915,277
Contributions (to Restricted Programs)	-	-													-
TOTAL - OTHER SOURCES/USES	618,678	(616,734)	50,000	-	142,665	-	67,163,277	(559,116)	(6,248,000)	-	-	(5,108)	-	-	60,545,662
FUND BALANCE INCREASE (DECREASE)	3,065,616	3,652,648	77,147	11,298	127,370	2,503	17,707,177	(2,351,625)	-	167	4,185,304	(2,349)	866	285	26,476,406
FUND BALANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Fund Balance	20,230,696	22,279,730	2,240	156,425	825,963	135,354	61,625,356	22,962,728	10,317	9,014	15,842,640	78,421	-	15,571	144,174,455
Ending Balance, June 30	23,296,312	25,932,378	79,387	167,723	953,333	137,857	79,332,533	20,611,103	10,317	9,181	20,027,944	76,072	866	15,856	170,650,862

NATOMAS UNIFIED SCHOOL DISTRICT

2019-20 Unaudited Actuals

Financial Activity: Operating Funds (General & Charter Funds)

	General Fund			Charter Fund						
Description	Unrestricted	Restricted	Total	Leroy Greene Academy	Westlake Charter School	Natomas Pacific Pathways Prep Elem School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School	Total	Grand Total
REVENUES										
General Purpose Revenues:										
LCFF Sources	80,295,232		80,295,232	5,797,507	6,821,227	2,305,168	3,256,485	5,032,555	23,212,942	103,508,174
Property Taxes & Misc. Local	22,633,171	483,930	23,117,101	1,711,852	2,105,946	742,571	1,123,043	1,366,735	7,050,147	30,167,248
Total General Purpose	102,928,403	483,930	103,412,333	7,509,359	8,927,173	3,047,739	4,379,528	6,399,290	30,263,089	133,675,422
Federal Revenues	612,701	4,738,056	5,350,757	-	126,166		-	-	126,166	5,476,923
State Revenues	2,803,949	17,111,395	19,915,344	704,836	791,282	299,335	410,950	567,190	2,773,593	22,688,937
Other Local Revenues	1,580,085	621,807	2,201,892	69,179	1,106,473	602,549	64,290	137,130	1,979,621	4,181,512
TOTAL - REVENUES	107,925,138	22,955,188	130,880,326	8,283,374	10,951,094	3,949,623	4,854,768	7,103,610	35,142,469	166,022,795
EXPENDITURES										
Certificated Salaries	37,074,431	9,177,449	46,251,880	3,359,295	3,495,465	1,384,410	1,845,415	2,861,151	12,945,736	59,197,616
Certificated Management Salaries	4,960,762	896,117	5,856,879	412,177	710,330	183,404	306,176	367,228	1,979,315	7,836,194
Classified Salaries	12,248,101	5,927,685	18,175,786	363,129	1,064,724	380,627	127,390	260,733	2,196,603	20,372,389
Classified Management Salaries	2,492,594	262,885	2,755,479	-	311,027	53,560	-	139,512	504,099	3,259,578
Employee Benefits (All)	17,490,184	11,390,965	28,881,149	1,748,394	2,343,352	785,350	944,952	1,449,529	7,271,577	36,152,726
Books & Supplies	3,317,808	3,149,545	6,467,353	96,404	479,000	177,197	196,859	261,548	1,211,008	7,678,361
Other Operating Expenses (Services)	8,879,992	9,467,425	18,347,417	964,148	1,540,436	775,337	651,257	827,326	4,758,504	23,105,921
Capital Outlay	186,009	636,256	822,265	-	6,245	-	-	-	6,245	828,510
Other Outgo	1,127,914	-	1,127,914	-	-	-	-	-	-	1,127,914
Direct Support/Indirect Costs	(2,000,773)	1,748,039	(252,734)	-	-	-	-	-	-	(252,734)
TOTAL - EXPENDITURES	85,777,023	42,656,365	128,433,388	6,943,547	9,950,579	3,739,885	4,072,049	6,167,027	30,873,087	159,306,475
EXCESS (DEFICIENCY)	22,148,116	(19,701,177)	2,446,938	1,339,827	1,000,515	209,738	782,719	936,583	4,269,382	6,716,320
OTHER SOURCES/USES										
Transfers In	189,501	616,734	806,235	-		-		-	-	806,235
Transfers (Out)	(176,804)	(10,753)	(187,557)	(254,900)	-	(83,058)	(125,848)	(152,928)	(616,734)	(804,291)
Net Other Sources (Uses)	-	-	-						-	-
Contributions (to Restricted Programs)	(17,593,538)	17,593,538	-						-	-
TOTAL - OTHER SOURCES/USES	(17,580,842)	18,199,519	618,678	(254,900)	-	(83,058)	(125,848)	(152,928)	(616,734)	1,944
FUND BALANCE INCREASE (DECREASE)	4,567,274	(1,501,658)	3,065,616	1,084,927	1,000,515	126,680	656,871	783,655	3,652,648	6,718,263
FUND BALANCE										
Beginning Fund Balance	14,991,966	5,238,730	20,230,696	3,347,549	7,708,525	756,272	3,148,347	7,319,037	22,279,730	42,510,426
Ending Balance, June 30	19,559,240	3,737,072	23,296,312	4,432,476	8,709,040	882,952	3,805,218	8,102,692	25,932,378	49,228,690

Natomas Unified School District
2019-20 Unaudited Actuals
General Fund Multi-Year Projection

Description	2019-20 Projected Budget			2020-21 Projected Budget			2021-22 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF - General Purpose	102,928,403	483,930	103,412,333	94,160,134	295,539	94,455,673	93,670,061	295,539	93,965,600
Federal Revenue	612,701	4,738,056	5,350,757	100,000	6,399,872	6,499,872	100,000	4,779,294	4,879,294
State Revenue	2,803,949	17,111,395	19,915,344	2,068,254	15,426,021	17,494,275	2,016,070	15,050,673	17,066,743
Local Revenue	1,580,085	621,807	2,201,892	1,454,621	450,745	1,905,366	1,454,621	499,289	1,953,910
Total Revenues	107,925,138	22,955,188	130,880,326	97,783,009	22,572,177	120,355,186	97,240,752	20,624,795	117,865,547
EXPENDITURES									
Certificated Salaries	42,035,193	10,073,566	52,108,759	42,796,005	10,956,689	53,752,694	43,433,738	11,182,121	54,615,859
Classified Salaries	14,740,696	6,190,570	20,931,265	14,815,305	6,349,323	21,164,628	15,128,736	6,469,960	21,598,696
Benefits	17,595,184	11,390,965	28,986,149	18,608,514	10,716,126	29,324,640	19,072,422	10,771,129	29,843,551
Books and Supplies	3,212,808	3,149,545	6,362,353	1,556,423	2,546,809	4,103,232	2,145,666	1,497,935	3,643,601
Other Services & Oper. Expenses	8,879,992	9,467,425	18,347,417	6,884,193	6,339,493	13,223,686	7,414,053	5,158,448	12,572,501
Capital Outlay	186,009	636,256	822,265	19,992	316,675	336,667	19,992	316,675	336,667
Other Outgo 7xxx	1,127,914	-	1,127,914	1,352,493	7,000	1,359,493	1,352,493	7,000	1,359,493
Transfer of Indirect 73xx	(2,000,773)	1,748,039	(252,734)	(2,449,669)	2,195,313	(254,356)	(2,419,669)	2,046,529	(373,140)
Total Expenditures	85,777,023	42,656,365	128,433,388	83,583,256	39,427,428	123,010,684	86,147,431	37,449,797	123,597,228
Excess / (Deficiency)	22,148,116	(19,701,177)	2,446,938	14,199,753	(16,855,251)	(2,655,498)	11,093,321	(16,825,002)	(5,731,681)
OTHER SOURCES/USES									
Transfers In	189,501	616,734	806,235	150,000	618,166	768,166	150,000	618,166	768,166
Transfers Out	(176,804)	(10,753)	(187,557)	(50,000)	-	(50,000)	(50,000)	-	(50,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(17,593,538)	17,593,538	-	(14,179,327)	14,179,327	-	(16,266,683)	16,266,683	-
Total Financing Sources/Uses	(17,580,842)	18,199,519	618,678	(14,079,327)	14,797,493	718,166	(16,166,683)	16,884,849	718,166
Net Increase (Decrease)	4,567,274	(1,501,658)	3,065,616	120,426	(2,057,758)	(1,937,332)	(5,073,362)	59,847	(5,013,515)
FUND BALANCE, RESERVES									
Beginning Balance	14,991,966	5,238,730	20,230,696	19,559,240	3,737,072	23,296,312	19,679,666	1,679,314	21,358,980
Ending Balance	19,559,240	3,737,072	23,296,312	19,679,666	1,679,314	21,358,980	14,606,304	1,739,161	16,345,465
Nonspendable (Revolving Cash)	35,000		35,000	35,000		35,000	35,000		35,000
Restricted	-	1,611,360	1,611,360	-	1,679,314	1,679,314	-	1,739,161	1,739,161
PARS Pension Rate Stabalization		2,125,712	2,125,712	2,125,712		2,125,712		-	-
Committed for Stabalization	11,446,145		11,446,145	9,603,859		9,603,859	6,715,988		6,715,988
Committed for Social Workers	2,000,000		2,000,000	2,000,000		2,000,000	2,000,000		2,000,000
Committed for textbooks	1,647,316		1,647,316	1,647,316		1,647,316	1,647,316		1,647,316
Committed for SELPA	500,000		500,000	500,000		500,000	500,000		500,000
Assigned	76,779		76,779	76,779		76,779			-
Unassigned - REU	3,854,000		3,854,000	3,691,000		3,691,000	3,708,000		3,708,000
Unassigned - Other	0	-	0	0	-	0	0	-	0

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

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	102,928,403.25	483,930.00	103,412,333.25	94,160,134.00	295,539.00	94,455,673.00	-8.7%
2) Federal Revenue		8100-8299	612,701.03	4,738,056.29	5,350,757.32	100,000.00	6,399,872.00	6,499,872.00	21.5%
3) Other State Revenue		8300-8599	2,803,948.86	17,111,394.86	19,915,343.72	2,068,254.00	15,426,021.00	17,494,275.00	-12.2%
4) Other Local Revenue		8600-8799	1,580,085.23	621,806.69	2,201,891.92	1,454,621.00	450,745.00	1,905,366.00	-13.5%
5) TOTAL, REVENUES			107,925,138.37	22,955,187.84	130,880,326.21	97,783,009.00	22,572,177.00	120,355,186.00	-8.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	42,035,192.97	10,073,566.36	52,108,759.33	42,796,005.00	10,956,689.00	53,752,694.00	3.2%
2) Classified Salaries		2000-2999	14,740,695.87	6,190,569.50	20,931,265.37	14,815,305.00	6,349,323.00	21,164,628.00	1.1%
3) Employee Benefits		3000-3999	17,595,183.90	11,390,964.97	28,986,148.87	18,608,514.00	10,716,126.00	29,324,640.00	1.2%
4) Books and Supplies		4000-4999	3,212,808.07	3,149,544.56	6,362,352.63	1,556,423.00	2,546,809.00	4,103,232.00	-35.5%
5) Services and Other Operating Expenditures		5000-5999	8,879,992.42	9,467,424.89	18,347,417.31	6,884,193.00	6,339,493.00	13,223,686.00	-27.9%
6) Capital Outlay		6000-6999	186,008.58	636,256.00	822,264.58	19,992.00	316,675.00	336,667.00	-59.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,127,913.56	0.00	1,127,913.56	1,352,493.00	7,000.00	1,359,493.00	20.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,000,772.79)	1,748,039.01	(252,733.78)	(2,449,669.00)	2,195,313.00	(254,356.00)	0.6%
9) TOTAL, EXPENDITURES			85,777,022.58	42,656,365.29	128,433,387.87	83,583,256.00	39,427,428.00	123,010,684.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			22,148,115.79	(19,701,177.45)	2,446,938.34	14,199,753.00	(16,855,251.00)	(2,655,498.00)	-208.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	189,500.56	616,734.00	806,234.56	150,000.00	618,166.00	768,166.00	-4.7%
b) Transfers Out		7600-7629	176,803.95	10,753.00	187,556.95	50,000.00	0.00	50,000.00	-73.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(17,593,538.49)	17,593,538.49	0.00	(14,179,327.00)	14,179,327.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,580,841.88)	18,199,519.49	618,677.61	(14,079,327.00)	14,797,493.00	718,166.00	16.1%

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)			4,567,273.91	(1,501,657.96)	3,065,615.95	120,426.00	(2,057,758.00)	(1,937,332.00)	-163.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,991,030.99	5,238,729.89	20,229,760.88	19,559,240.02	3,737,071.93	23,296,311.95	15.2%
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)			14,991,030.99	5,238,729.89	20,229,760.88	19,559,240.02	3,737,071.93	23,296,311.95	15.2%
d) Other Restatements		9795	935.12	0.00	935.12	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,991,966.11	5,238,729.89	20,230,696.00	19,559,240.02	3,737,071.93	23,296,311.95	15.2%
2) Ending Balance, June 30 (E + F1e)			19,559,240.02	3,737,071.93	23,296,311.95	19,679,666.02	1,679,313.93	21,358,979.95	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,104,941.22	6,104,941.22	0.00	4,047,183.22	4,047,183.22	-33.7%
c) Committed									
Stabilization Arrangements		9750	11,446,145.02	0.00	11,446,145.02	9,603,859.00	0.00	9,603,859.00	-16.1%
Other Commitments		9760	4,147,316.00	0.00	4,147,316.00	6,273,028.00	0.00	6,273,028.00	51.3%
Social Workers	0000	9760	2,000,000.00		2,000,000.00				
Science Textbook Adoption	0000	9760	1,500,000.00		1,500,000.00				
Social Studies Textbook Adoption	0000	9760	147,316.00		147,316.00				
SELPA Stabilization	0000	9760	500,000.00		500,000.00				
Social Workers	0000	9760				2,000,000.00		2,000,000.00	
Science Textbook Adoption	0000	9760				1,500,000.00		1,500,000.00	
Social Studies Textbook Adoption	0000	9760				147,316.00		147,316.00	
SELPA	0000	9760				500,000.00		500,000.00	
PARS Pension Rate Stabilization	0000	9760				2,125,712.00		2,125,712.00	
d) Assigned									
Other Assignments		9780	76,779.00	0.00	76,779.00	76,779.00	0.00	76,779.00	0.0%
Diversity Recruitment/Aspiring Leaders	0000	9780	76,779.00		76,779.00				
Diversity Recruitment/Aspiring Leaders	0000	9780				76,779.00		76,779.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,854,000.00	0.00	3,854,000.00	3,691,000.00	0.00	3,691,000.00	-4.2%
Unassigned/Unappropriated Amount		9790	0.00	(2,367,869.29)	(2,367,869.29)	0.02	(2,367,869.29)	(2,367,869.27)	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	19,492,702.45	854,885.64	20,347,588.09				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	24,164.02	1,257.52	25,421.54				
c) in Revolving Cash Account		9130	35,000.00	0.00	35,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	2,125,711.51	2,125,711.51				
e) Collections Awaiting Deposit		9140	11,935.35	0.00	11,935.35				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	796,128.34	2,176,656.34	2,972,784.68				
4) Due from Grantor Government		9290	11,570,974.08	3,783,766.29	15,354,740.37				
5) Due from Other Funds		9310	1,204,842.25	0.00	1,204,842.25				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			33,135,746.49	8,942,277.30	42,078,023.79				
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	12,197,310.54	5,216,257.22	17,413,567.76				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,379,195.93	437.75	1,379,633.68				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	(11,489.60)	(11,489.60)				
6) TOTAL, LIABILITIES			13,576,506.47	5,205,205.37	18,781,711.84				
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)			19,559,240.02	3,737,071.93	23,296,311.95				

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	70,876,793.00	0.00	70,876,793.00	58,217,002.00	0.00	58,217,002.00	-17.9%
Education Protection Account State Aid - Current Year		8012	8,961,621.00	0.00	8,961,621.00	16,972,010.00	0.00	16,972,010.00	89.4%
State Aid - Prior Years		8019	456,818.00	0.00	456,818.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	223,342.02	0.00	223,342.02	207,924.00	0.00	207,924.00	-6.9%
Timber Yield Tax		8022	5.20	0.00	5.20	0.00	0.00	0.00	-100.0%
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	23,566,212.12	0.00	23,566,212.12	22,212,594.00	0.00	22,212,594.00	-5.7%
Unsecured Roll Taxes		8042	987,201.13	0.00	987,201.13	789,651.00	0.00	789,651.00	-20.0%
Prior Years' Taxes		8043	242,341.23	0.00	242,341.23	154,808.00	0.00	154,808.00	-36.1%
Supplemental Taxes		8044	634,723.65	0.00	634,723.65	1,117,969.00	0.00	1,117,969.00	76.1%
Education Revenue Augmentation Fund (ERAF)		8045	8,041,060.71	0.00	8,041,060.71	3,824,895.00	0.00	3,824,895.00	-52.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	10,856.19	0.00	10,856.19	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(5,428.00)	0.00	(5,428.00)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			113,995,546.25	0.00	113,995,546.25	103,496,853.00	0.00	103,496,853.00	-9.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(11,067,143.00)	0.00	(11,067,143.00)	(9,336,719.00)	0.00	(9,336,719.00)	-15.6%
Property Taxes Transfers		8097	0.00	483,930.00	483,930.00	0.00	295,539.00	295,539.00	-38.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			102,928,403.25	483,930.00	103,412,333.25	94,160,134.00	295,539.00	94,455,673.00	-8.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,799,563.00	1,799,563.00	0.00	1,799,563.00	1,799,563.00	0.0%
Special Education Discretionary Grants		8182	0.00	220,671.00	220,671.00	0.00	150,788.00	150,788.00	-31.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,592,613.56	1,592,613.56		1,962,835.00	1,962,835.00	23.2%
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		269,473.00	269,473.00		279,825.00	279,825.00	3.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		41,269.00	41,269.00	New

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		285,727.53	285,727.53		184,819.00	184,819.00	-35.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		279,806.06	279,806.06		229,294.00	229,294.00	-18.1%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		279,806.06	279,806.06		229,294.00	229,294.00	-18.1%
Career and Technical Education	3500-3599	8290		73,148.00	73,148.00		80,093.00	80,093.00	9.5%
All Other Federal Revenue	All Other	8290	612,701.03	217,054.14	829,755.17	100,000.00	1,671,386.00	1,771,386.00	113.5%
TOTAL, FEDERAL REVENUE			612,701.03	4,738,056.29	5,350,757.32	100,000.00	6,399,872.00	6,499,872.00	21.5%
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		7,441,736.00	7,441,736.00		8,241,736.00	8,241,736.00	10.8%
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	405,417.00	0.00	405,417.00	430,384.00	0.00	430,384.00	6.2%
Lottery - Unrestricted and Instructional Materials		8560	1,546,809.86	540,715.47	2,087,525.33	1,597,225.00	563,711.00	2,160,936.00	3.5%
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		537,706.25	537,706.25		495,630.00	495,630.00	-7.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		206,975.60	206,975.60		263,907.00	263,907.00	27.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	851,722.00	8,384,261.54	9,235,983.54	40,645.00	5,861,037.00	5,901,682.00	-36.1%
TOTAL, OTHER STATE REVENUE			2,803,948.86	17,111,394.86	19,915,343.72	2,068,254.00	15,426,021.00	17,494,275.00	-12.2%

			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)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	356,622.18	0.00	356,622.18	348,200.00	0.00	348,200.00	-2.4%
Interest		8660	351,539.66	33,658.77	385,198.43	250,000.00	0.00	250,000.00	-35.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	467,656.71	0.00	467,656.71	502,364.00	0.00	502,364.00	7.4%
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	5,428.00	0.00	5,428.00	0.00	0.00	0.00	-100.0%
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	398,838.68	568,177.92	967,016.60	354,057.00	450,745.00	804,802.00	-16.8%
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		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		19,970.00	19,970.00		0.00	0.00	-100.0%
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			1,580,085.23	621,806.69	2,201,891.92	1,454,621.00	450,745.00	1,905,366.00	-13.5%
TOTAL, REVENUES			107,925,138.37	22,955,187.84	130,880,326.21	97,783,009.00	22,572,177.00	120,355,186.00	-8.0%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	35,024,130.57	7,650,104.81	42,674,235.38	36,214,743.00	8,473,151.00	44,687,894.00	4.7%
Certificated Pupil Support Salaries		1200	1,544,734.27	1,413,490.95	2,958,225.22	1,544,573.00	1,467,400.00	3,011,973.00	1.8%
Certificated Supervisors' and Administrators' Salaries		1300	4,960,761.68	896,117.32	5,856,879.00	4,663,557.00	902,142.00	5,565,699.00	-5.0%
Other Certificated Salaries		1900	505,566.45	113,853.28	619,419.73	373,132.00	113,996.00	487,128.00	-21.4%
TOTAL, CERTIFICATED SALARIES			42,035,192.97	10,073,566.36	52,108,759.33	42,796,005.00	10,956,689.00	53,752,694.00	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	557,489.00	3,623,360.41	4,180,849.41	688,291.00	3,881,622.00	4,569,913.00	9.3%
Classified Support Salaries		2200	5,215,651.19	681,870.36	5,897,521.55	5,243,018.00	775,892.00	6,018,910.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	2,492,594.46	262,884.99	2,755,479.45	2,257,002.00	467,743.00	2,724,745.00	-1.1%
Clerical, Technical and Office Salaries		2400	4,905,076.14	487,613.28	5,392,689.42	5,195,475.00	480,781.00	5,676,256.00	5.3%
Other Classified Salaries		2900	1,569,885.08	1,134,840.46	2,704,725.54	1,431,519.00	743,285.00	2,174,804.00	-19.6%
TOTAL, CLASSIFIED SALARIES			14,740,695.87	6,190,569.50	20,931,265.37	14,815,305.00	6,349,323.00	21,164,628.00	1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,034,180.86	7,909,340.33	14,943,521.19	6,743,696.00	6,667,884.00	13,411,580.00	-10.3%
PERS		3201-3202	2,644,709.31	1,101,226.12	3,745,935.43	3,024,758.00	1,328,026.00	4,352,784.00	16.2%
OASDI/Medicare/Alternative		3301-3302	1,731,321.92	599,694.73	2,331,016.65	1,764,734.00	653,430.00	2,418,164.00	3.7%
Health and Welfare Benefits		3401-3402	4,464,177.60	1,335,020.07	5,799,197.67	5,371,470.00	1,585,928.00	6,957,398.00	20.0%
Unemployment Insurance		3501-3502	61,098.44	8,099.87	69,198.31	29,650.00	8,937.00	38,587.00	-44.2%
Workers' Compensation		3601-3602	957,567.36	266,740.38	1,224,307.74	961,378.00	287,230.00	1,248,608.00	2.0%
OPEB, Allocated		3701-3702	572,206.38	161,425.25	733,631.63	582,928.00	174,311.00	757,239.00	3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	129,922.03	9,418.22	139,340.25	129,900.00	10,380.00	140,280.00	0.7%
TOTAL, EMPLOYEE BENEFITS			17,595,183.90	11,390,964.97	28,986,148.87	18,608,514.00	10,716,126.00	29,324,640.00	1.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	587,229.10	371,988.17	959,217.27	12,496.00	563,711.00	576,207.00	-39.9%
Books and Other Reference Materials		4200	27,266.56	99,206.86	126,473.42	30,911.00	46,337.00	77,248.00	-38.9%
Materials and Supplies		4300	1,976,110.01	2,490,451.14	4,466,561.15	1,275,651.00	1,818,733.00	3,094,384.00	-30.7%
Noncapitalized Equipment		4400	622,202.40	187,898.39	810,100.79	237,365.00	118,028.00	355,393.00	-56.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,212,808.07	3,149,544.56	6,362,352.63	1,556,423.00	2,546,809.00	4,103,232.00	-35.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,527,177.54	2,527,177.54	0.00	890,316.00	890,316.00	-64.8%
Travel and Conferences		5200	254,739.34	123,581.99	378,321.33	222,344.00	95,181.00	317,525.00	-16.1%
Dues and Memberships		5300	176,802.06	22,393.28	199,195.34	130,398.00	22,544.00	152,942.00	-23.2%
Insurance		5400 - 5450	756,029.69	0.00	756,029.69	903,899.00	0.00	903,899.00	19.6%
Operations and Housekeeping Services		5500	2,469,213.53	0.00	2,469,213.53	2,380,100.00	0.00	2,380,100.00	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	203,538.61	83,318.86	286,857.47	259,793.00	62,939.00	322,732.00	12.5%
Transfers of Direct Costs		5710	(34,442.27)	34,442.27	0.00	(38,010.00)	38,010.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,529,593.85)	(591,216.50)	(2,120,810.35)	(1,559,784.00)	(562,832.00)	(2,122,616.00)	0.1%
Professional/Consulting Services and Operating Expenditures		5800	6,340,308.61	7,064,493.66	13,404,802.27	4,385,912.00	5,767,285.00	10,153,197.00	-24.3%
Communications		5900	243,396.70	203,233.79	446,630.49	199,541.00	26,050.00	225,591.00	-49.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,879,992.42	9,467,424.89	18,347,417.31	6,884,193.00	6,339,493.00	13,223,686.00	-27.9%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	22,758.88	22,758.88	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	16,999.54	16,999.54	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	512,811.08	512,811.08	6,200.00	267,481.00	273,681.00	-46.6%
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	186,008.58	83,686.50	269,695.08	13,792.00	49,194.00	62,986.00	-76.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			186,008.58	636,256.00	822,264.58	19,992.00	316,675.00	336,667.00	-59.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	7,000.00	7,000.00	New
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	860,246.00	0.00	860,246.00	1,002,493.00	0.00	1,002,493.00	16.5%
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	267,667.56	0.00	267,667.56	350,000.00	0.00	350,000.00	30.8%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,127,913.56	0.00	1,127,913.56	1,352,493.00	7,000.00	1,359,493.00	20.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,748,039.01)	1,748,039.01	0.00	(2,195,313.00)	2,195,313.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(252,733.78)	0.00	(252,733.78)	(254,356.00)	0.00	(254,356.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,000,772.79)	1,748,039.01	(252,733.78)	(2,449,669.00)	2,195,313.00	(254,356.00)	0.6%
TOTAL, EXPENDITURES			85,777,022.58	42,656,365.29	128,433,387.87	83,583,256.00	39,427,428.00	123,010,684.00	-4.2%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		189,500.56	616,734.00	806,234.56	150,000.00	618,166.00	768,166.00	-4.7%
(a) TOTAL, INTERFUND TRANSFERS IN			189,500.56	616,734.00	806,234.56	150,000.00	618,166.00	768,166.00	-4.7%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		176,803.95	10,753.00	187,556.95	50,000.00	0.00	50,000.00	-73.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			176,803.95	10,753.00	187,556.95	50,000.00	0.00	50,000.00	-73.3%
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		(17,593,538.49)	17,593,538.49	0.00	(14,179,327.00)	14,179,327.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,593,538.49)	17,593,538.49	0.00	(14,179,327.00)	14,179,327.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(17,580,841.88)	18,199,519.49	618,677.61	(14,079,327.00)	14,797,493.00	718,166.00	16.1%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	102,928,403.25	483,930.00	103,412,333.25	94,160,134.00	295,539.00	94,455,673.00	-8.7%
2) Federal Revenue		8100-8299	612,701.03	4,738,056.29	5,350,757.32	100,000.00	6,399,872.00	6,499,872.00	21.5%
3) Other State Revenue		8300-8599	2,803,948.86	17,111,394.86	19,915,343.72	2,068,254.00	15,426,021.00	17,494,275.00	-12.2%
4) Other Local Revenue		8600-8799	1,580,085.23	621,806.69	2,201,891.92	1,454,621.00	450,745.00	1,905,366.00	-13.5%
5) TOTAL, REVENUES			107,925,138.37	22,955,187.84	130,880,326.21	97,783,009.00	22,572,177.00	120,355,186.00	-8.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		48,234,148.47	30,001,759.12	78,235,907.59	47,504,929.00	29,101,356.00	76,606,285.00	-2.1%
2) Instruction - Related Services	2000-2999		12,284,848.21	3,532,758.49	15,817,606.70	11,218,585.00	2,445,532.00	13,664,117.00	-13.6%
3) Pupil Services	3000-3999		6,015,968.88	2,345,947.43	8,361,916.31	5,971,369.00	2,395,386.00	8,366,755.00	0.1%
4) Ancillary Services	4000-4999		1,121,176.38	26,958.00	1,148,134.38	1,532,149.00	0.00	1,532,149.00	33.4%
5) Community Services	5000-5999		2,308.45	1,097.60	3,406.05	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		15,944.65	0.00	15,944.65	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		7,783,449.89	2,282,215.58	10,065,665.47	6,792,859.00	2,484,660.00	9,277,519.00	-7.8%
8) Plant Services	8000-8999		9,191,264.09	4,465,629.07	13,656,893.16	9,210,872.00	2,993,494.00	12,204,366.00	-10.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,127,913.56	0.00	1,127,913.56	1,352,493.00	7,000.00	1,359,493.00	20.5%
10) TOTAL, EXPENDITURES			85,777,022.58	42,656,365.29	128,433,387.87	83,583,256.00	39,427,428.00	123,010,684.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			22,148,115.79	(19,701,177.45)	2,446,938.34	14,199,753.00	(16,855,251.00)	(2,655,498.00)	-208.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		189,500.56	616,734.00	806,234.56	150,000.00	618,166.00	768,166.00	-4.7%
b) Transfers Out	7600-7629		176,803.95	10,753.00	187,556.95	50,000.00	0.00	50,000.00	-73.3%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(17,593,538.49)	17,593,538.49	0.00	(14,179,327.00)	14,179,327.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,580,841.88)	18,199,519.49	618,677.61	(14,079,327.00)	14,797,493.00	718,166.00	16.1%

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,567,273.91	(1,501,657.96)	3,065,615.95	120,426.00	(2,057,758.00)	(1,937,332.00)	-163.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	14,991,030.99	5,238,729.89	20,229,760.88	19,559,240.02	3,737,071.93	23,296,311.95	15.2%
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)			14,991,030.99	5,238,729.89	20,229,760.88	19,559,240.02	3,737,071.93	23,296,311.95	15.2%
d) Other Restatements		9795	935.12	0.00	935.12	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,991,966.11	5,238,729.89	20,230,696.00	19,559,240.02	3,737,071.93	23,296,311.95	15.2%
2) Ending Balance, June 30 (E + F1e)			19,559,240.02	3,737,071.93	23,296,311.95	19,679,666.02	1,679,313.93	21,358,979.95	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,104,941.22	6,104,941.22	0.00	4,047,183.22	4,047,183.22	-33.7%
c) Committed									
Stabilization Arrangements		9750	11,446,145.02	0.00	11,446,145.02	9,603,859.00	0.00	9,603,859.00	-16.1%
Other Commitments (by Resource/Object)		9760	4,147,316.00	0.00	4,147,316.00	6,273,028.00	0.00	6,273,028.00	51.3%
Social Workers	0000	9760	2,000,000.00		2,000,000.00				
Science Textbook Adoption	0000	9760	1,500,000.00		1,500,000.00				
Social Studies Textbook Adoption	0000	9760	147,316.00		147,316.00				
SELPA Stabilization	0000	9760	500,000.00		500,000.00				
Social Workers	0000	9760				2,000,000.00		2,000,000.00	
Science Textbook Adoption	0000	9760				1,500,000.00		1,500,000.00	
Social Studies Textbook Adoption	0000	9760				147,316.00		147,316.00	
SELPA	0000	9760				500,000.00		500,000.00	
PARS Pension Rate Stabilization	0000	9760				2,125,712.00		2,125,712.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	76,779.00	0.00	76,779.00	76,779.00	0.00	76,779.00	0.0%
Diversity Recruitment/Aspiring Leaders	0000	9780	76,779.00		76,779.00				
Diversity Recruitment/Aspiring Leaders	0000	9780				76,779.00		76,779.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,854,000.00	0.00	3,854,000.00	3,691,000.00	0.00	3,691,000.00	-4.2%
Unassigned/Unappropriated Amount		9790	0.00	(2,367,869.29)	(2,367,869.29)	0.02	(2,367,869.29)	(2,367,869.27)	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	253,967.69	253,967.69
6300	Lottery: Instructional Materials	860,275.15	860,275.15
7311	Classified School Employee Professional Development Block Grant	47,530.55	47,530.55
7510	Low-Performing Students Block Grant	786,778.32	786,778.32
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	951,209.43	1,031,209.43
9010	Other Restricted Local	3,205,180.08	1,067,422.08
Total, Restricted Balance		6,104,941.22	4,047,183.22

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	30,263,089.00	28,150,571.00	-7.0%
2) Federal Revenue		8100-8299	126,166.00	130,000.00	3.0%
3) Other State Revenue		8300-8599	2,773,591.35	2,310,283.00	-16.7%
4) Other Local Revenue		8600-8799	1,610,007.69	1,254,464.00	-22.1%
5) TOTAL, REVENUES			34,772,854.04	31,845,318.00	-8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	14,925,050.47	16,054,674.00	7.6%
2) Classified Salaries		2000-2999	2,700,701.46	2,766,579.00	2.4%
3) Employee Benefits		3000-3999	7,271,576.54	7,308,527.00	0.5%
4) Books and Supplies		4000-4999	1,211,008.37	1,535,593.00	26.8%
5) Services and Other Operating Expenditures		5000-5999	4,758,504.72	4,484,749.00	-5.8%
6) Capital Outlay		6000-6999	6,244.75	2,000.00	-68.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	53,040.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,873,086.31	32,205,162.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,899,767.73	(359,844.00)	-109.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	369,615.00	0.00	-100.0%
b) Transfers Out		7600-7629	616,734.00	618,166.00	0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(247,119.00)	(618,166.00)	150.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,652,648.73	(978,010.00)	-126.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,277,174.70	25,932,378.73	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,277,174.70	25,932,378.73	16.4%
d) Other Restatements		9795	2,555.30	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,279,730.00	25,932,378.73	16.4%
2) Ending Balance, June 30 (E + F1e)			25,932,378.73	24,954,368.73	-3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,236,072.35	1,239,462.35	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,706,506.38	23,725,106.38	-4.0%
Charter Operations	0000	9780	23,928,394.04		
Charter Lottery	1100	9780	778,112.30		
Charter EPA	1400	9780	0.04		
Charter Operations	0000	9780		22,946,994.04	
Charter Lottery	1100	9780		778,112.30	
Charter EPA	1400	9780		0.04	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(15,200.00)	(15,200.00)	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	22,745,363.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	19,092.00		
c) in Revolving Cash Account		9130	5,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,753,615.89		
4) Due from Grantor Government		9290	2,239,616.36		
5) Due from Other Funds		9310	1,075,895.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			27,838,582.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,091,546.20		
2) Due to Grantor Governments		9590	52,049.59		
3) Due to Other Funds		9610	762,607.91		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,906,203.70		
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)			25,932,378.73		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	20,234,285.00	17,400,687.00	-14.0%
Education Protection Account State Aid - Current Year		8012	2,920,105.00	4,809,707.00	64.7%
State Aid - Prior Years		8019	58,552.00	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	7,050,147.00	5,940,177.00	-15.7%
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			30,263,089.00	28,150,571.00	-7.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	126,166.00	130,000.00	3.0%
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%
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126,				
Other NCLB / Every Student Succeeds Act	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			126,166.00	130,000.00	3.0%

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	79,173.00	86,398.00	9.1%
Lottery - Unrestricted and Instructional Materials		8560	687,716.35	683,787.00	-0.6%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
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	2,006,702.00	1,540,098.00	-23.3%
TOTAL, OTHER STATE REVENUE			2,773,591.35	2,310,283.00	-16.7%

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	417,711.00	168,000.00	-59.8%
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	705,548.69	597,800.00	-15.3%
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	0.00	0.00	0.0%
From County Offices	6500	8792	486,748.00	488,664.00	0.4%
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			1,610,007.69	1,254,464.00	-22.1%
TOTAL, REVENUES			34,772,854.04	31,845,318.00	-8.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	12,125,411.61	13,037,828.00	7.5%
Certificated Pupil Support Salaries		1200	796,990.27	808,754.00	1.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,002,648.59	2,208,092.00	10.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,925,050.47	16,054,674.00	7.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	881,433.82	855,359.00	-3.0%
Classified Support Salaries		2200	426,454.65	480,346.00	12.6%
Classified Supervisors' and Administrators' Salaries		2300	504,098.96	524,638.00	4.1%
Clerical, Technical and Office Salaries		2400	838,516.43	849,130.00	1.3%
Other Classified Salaries		2900	50,197.60	57,106.00	13.8%
TOTAL, CLASSIFIED SALARIES			2,700,701.46	2,766,579.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	4,280,890.90	4,106,731.00	-4.1%
PERS		3201-3202	499,432.74	568,020.00	13.7%
OASDI/Medicare/Alternative		3301-3302	432,530.61	444,295.00	2.7%
Health and Welfare Benefits		3401-3402	1,753,445.97	1,851,298.00	5.6%
Unemployment Insurance		3501-3502	9,019.77	9,556.00	5.9%
Workers' Compensation		3601-3602	293,654.30	315,471.00	7.4%
OPEB, Allocated		3701-3702	2.25	10,776.00	478833.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,600.00	2,380.00	-8.5%
TOTAL, EMPLOYEE BENEFITS			7,271,576.54	7,308,527.00	0.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	250,194.02	237,929.00	-4.9%
Books and Other Reference Materials		4200	11,345.19	11,535.00	1.7%
Materials and Supplies		4300	819,892.78	1,158,002.00	41.2%
Noncapitalized Equipment		4400	129,576.38	128,127.00	-1.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,211,008.37	1,535,593.00	26.8%

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	52,484.21	42,724.00	-18.6%
Dues and Memberships		5300	21,900.34	29,850.00	36.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	508,115.42	575,394.00	13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	801,463.69	472,710.00	-41.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,143,729.50	2,167,547.00	1.1%
Professional/Consulting Services and Operating Expenditures		5800	1,202,798.86	1,167,622.00	-2.9%
Communications		5900	28,012.70	28,902.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,758,504.72	4,484,749.00	-5.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,293.00	1,000.00	-69.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,951.75	1,000.00	-66.1%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,244.75	2,000.00	-68.0%

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	520.00	New
Other Debt Service - Principal		7439	0.00	52,520.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	53,040.00	New
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			30,873,086.31	32,205,162.00	4.3%

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	369,615.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			369,615.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	616,734.00	618,166.00	0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			616,734.00	618,166.00	0.2%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(247,119.00)	(618,166.00)	150.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	30,263,089.00	28,150,571.00	-7.0%
2) Federal Revenue		8100-8299	126,166.00	130,000.00	3.0%
3) Other State Revenue		8300-8599	2,773,591.35	2,310,283.00	-16.7%
4) Other Local Revenue		8600-8799	1,610,007.69	1,254,464.00	-22.1%
5) TOTAL, REVENUES			34,772,854.04	31,845,318.00	-8.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		20,353,076.87	21,780,816.00	7.0%
2) Instruction - Related Services	2000-2999		5,409,423.99	5,547,784.00	2.6%
3) Pupil Services	3000-3999		1,870,081.65	1,770,222.00	-5.3%
4) Ancillary Services	4000-4999		88,509.83	91,832.00	3.8%
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		974,827.22	633,811.00	-35.0%
8) Plant Services	8000-8999		2,177,166.75	2,327,657.00	6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	53,040.00	New
10) TOTAL, EXPENDITURES			30,873,086.31	32,205,162.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,899,767.73	(359,844.00)	-109.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	369,615.00	0.00	-100.0%
b) Transfers Out		7600-7629	616,734.00	618,166.00	0.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(247,119.00)	(618,166.00)	150.1%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,652,648.73	(978,010.00)	-126.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,277,174.70	25,932,378.73	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,277,174.70	25,932,378.73	16.4%
d) Other Restatements		9795	2,555.30	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,279,730.00	25,932,378.73	16.4%
2) Ending Balance, June 30 (E + F1e)			25,932,378.73	24,954,368.73	-3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,236,072.35	1,239,462.35	0.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,706,506.38	23,725,106.38	-4.0%
Charter Operations	0000	9780	23,928,394.04		
Charter Lottery	1100	9780	778,112.30		
Charter EPA	1400	9780	0.04		
Charter Operations	0000	9780		22,946,994.04	
Charter Lottery	1100	9780		778,112.30	
Charter EPA	1400	9780		0.04	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(15,200.00)	(15,200.00)	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6230	California Clean Energy Jobs Act	54,299.43	54,299.43
6300	Lottery: Instructional Materials	282,104.49	282,104.49
6500	Special Education	7.04	7.04
6512	Special Ed: Mental Health Services	34,668.00	35,603.00
7311	Classified School Employee Professional Development Block	5,757.00	5,757.00
7388	SB 117 COVID-19 LEA Response Funds	30,428.43	30,428.43
7510	Low-Performing Students Block Grant	154,091.18	154,091.18
9010	Other Restricted Local	674,716.78	677,171.78
Total, Restricted Balance		1,236,072.35	1,239,462.35

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	376,327.00	286,000.00	-24.0%
4) Other Local Revenue		8600-8799	(1,058.01)	0.00	-100.0%
5) TOTAL, REVENUES			375,268.99	286,000.00	-23.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	146,529.83	109,932.00	-25.0%
2) Classified Salaries		2000-2999	88,555.84	97,987.00	10.6%
3) Employee Benefits		3000-3999	82,784.04	78,143.00	-5.6%
4) Books and Supplies		4000-4999	4,007.81	19,067.00	375.7%
5) Services and Other Operating Expenditures		5000-5999	9,671.12	12,500.00	29.3%
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	16,572.98	18,371.00	10.8%
9) TOTAL, EXPENDITURES			348,121.62	336,000.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,147.37	(50,000.00)	-284.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	50,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	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)			77,147.37	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,240.12	79,387.49	3443.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,240.12	79,387.49	3443.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,240.12	79,387.49	3443.9%
2) Ending Balance, June 30 (E + F1e)			79,387.49	79,387.49	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	74,318.50	74,318.50	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	5,068.99	5,068.99	0.0%
Adult Education Operations	0000	9780	5,068.99		
Adult Education Operations	0000	9780		5,068.99	
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	(20,150.61)		
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	(568.00)		
4) Due from Grantor Government		9290	75,773.00		
5) Due from Other Funds		9310	50,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			105,054.39		
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	9,093.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	16,572.98		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			25,666.90		
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)			79,387.49		

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	334,063.00	274,482.00	-17.8%
All Other State Revenue	All Other	8590	42,264.00	11,518.00	-72.7%
TOTAL, OTHER STATE REVENUE			376,327.00	286,000.00	-24.0%

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	(1,199.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	140.99	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,058.01)	0.00	-100.0%
TOTAL, REVENUES			375,268.99	286,000.00	-23.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	103,322.80	99,932.00	-3.3%
Certificated Pupil Support Salaries		1200	11,626.63	10,000.00	-14.0%
Certificated Supervisors' and Administrators' Salaries		1300	31,580.40	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			146,529.83	109,932.00	-25.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	11,014.44	11,752.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,233.76	50,235.00	13.6%
Other Classified Salaries		2900	33,307.64	36,000.00	8.1%
TOTAL, CLASSIFIED SALARIES			88,555.84	97,987.00	10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	39,475.00	31,746.00	-19.6%
PERS		3201-3202	12,409.54	16,557.00	33.4%
OASDI/Medicare/Alternative		3301-3302	8,660.86	9,095.00	5.0%
Health and Welfare Benefits		3401-3402	15,122.16	15,123.00	0.0%
Unemployment Insurance		3501-3502	118.00	107.00	-9.3%
Workers' Compensation		3601-3602	3,927.44	3,434.00	-12.6%
OPEB, Allocated		3701-3702	2,351.04	2,081.00	-11.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	720.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			82,784.04	78,143.00	-5.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	458.33	0.00	-100.0%
Materials and Supplies		4300	3,549.48	19,067.00	437.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,007.81	19,067.00	375.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,175.00	5,000.00	129.9%
Professional/Consulting Services and Operating Expenditures		5800	7,496.12	7,500.00	0.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,671.12	12,500.00	29.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	16,572.98	18,371.00	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,572.98	18,371.00	10.8%
TOTAL, EXPENDITURES			348,121.62	336,000.00	-3.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	50,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,223,100.07	1,163,343.00	-4.9%
4) Other Local Revenue		8600-8799	5,187.98	0.00	-100.0%
5) TOTAL, REVENUES			1,228,288.05	1,163,343.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	330,057.58	247,841.00	-24.9%
2) Classified Salaries		2000-2999	474,038.19	460,853.00	-2.8%
3) Employee Benefits		3000-3999	306,241.45	352,461.00	15.1%
4) Books and Supplies		4000-4999	25,124.10	23,351.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	5,786.75	1,882.00	-67.5%
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	75,742.00	76,955.00	1.6%
9) TOTAL, EXPENDITURES			1,216,990.07	1,163,343.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,297.98	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description			2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Resource Codes Object Codes					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,297.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,425.46	167,723.44	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,425.46	167,723.44	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,425.46	167,723.44	7.2%
2) Ending Balance, June 30 (E + F1e)			167,723.44	167,723.44	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	180,669.77	180,669.77	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	587.84	587.84	0.0%
Child Development Operations	0000	9780	587.84		
Child Development Operations	0000	9780		587.84	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(13,534.17)	(13,534.17)	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	197,486.49		
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	1,881.00		
4) Due from Grantor Government		9290	87,351.00		
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			286,718.49		
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	26,062.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	75,742.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	17,190.29		
6) TOTAL, LIABILITIES			118,995.05		
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)			167,723.44		

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	1,163,894.54	1,101,655.00	-5.3%
All Other State Revenue	All Other	8590	59,205.53	61,688.00	4.2%
TOTAL, OTHER STATE REVENUE			1,223,100.07	1,163,343.00	-4.9%
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	5,129.00	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	58.98	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,187.98	0.00	-100.0%
TOTAL, REVENUES			1,228,288.05	1,163,343.00	-5.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	330,057.58	247,841.00	-24.9%
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			330,057.58	247,841.00	-24.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	396,802.98	385,003.00	-3.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	77,235.21	75,850.00	-1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			474,038.19	460,853.00	-2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	94,310.25	105,669.00	12.0%
PERS		3201-3202	85,652.95	104,528.00	22.0%
OASDI/Medicare/Alternative		3301-3302	40,623.51	40,580.00	-0.1%
Health and Welfare Benefits		3401-3402	63,817.16	79,336.00	24.3%
Unemployment Insurance		3501-3502	401.97	423.00	5.2%
Workers' Compensation		3601-3602	13,395.14	13,646.00	1.9%
OPEB, Allocated		3701-3702	8,040.47	8,279.00	3.0%
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			306,241.45	352,461.00	15.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,124.10	23,351.00	-7.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,124.10	23,351.00	-7.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,756.41	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,030.34	1,882.00	-37.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,786.75	1,882.00	-67.5%
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	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	75,742.00	76,955.00	1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			75,742.00	76,955.00	1.6%
TOTAL, EXPENDITURES			1,216,990.07	1,163,343.00	-4.4%

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	1,223,100.07	1,163,343.00	-4.9%
4) Other Local Revenue		8600-8799	5,187.98	0.00	-100.0%
5) TOTAL, REVENUES			1,228,288.05	1,163,343.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,034,402.85	974,418.00	-5.8%
2) Instruction - Related Services	2000-2999		106,845.22	111,970.00	4.8%
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		75,742.00	76,955.00	1.6%
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			1,216,990.07	1,163,343.00	-4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,297.98	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,297.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	156,425.46	167,723.44	7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			156,425.46	167,723.44	7.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			156,425.46	167,723.44	7.2%
2) Ending Balance, June 30 (E + F1e)			167,723.44	167,723.44	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	180,669.77	180,669.77	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	587.84	587.84	0.0%
Child Development Operations	0000	9780	587.84		
Child Development Operations	0000	9780		587.84	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(13,534.17)	(13,534.17)	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	180,669.77	180,669.77
Total, Restricted Balance		180,669.77	180,669.77

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	4,907,930.29	4,528,245.00	-7.7%
3) Other State Revenue		8300-8599	285,922.90	304,666.00	6.6%
4) Other Local Revenue		8600-8799	748,840.36	1,167,089.00	55.9%
5) TOTAL, REVENUES			5,942,693.55	6,000,000.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,090,861.51	2,213,027.00	5.8%
3) Employee Benefits		3000-3999	759,341.45	910,418.00	19.9%
4) Books and Supplies		4000-4999	2,706,257.04	2,515,448.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	241,110.08	202,077.00	-16.2%
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	160,418.76	159,030.00	-0.9%
9) TOTAL, EXPENDITURES			5,957,988.84	6,000,000.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,295.29)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	142,665.33	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			142,665.33	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)			127,370.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,962.58	953,332.62	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,962.58	953,332.62	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,962.58	953,332.62	15.4%
2) Ending Balance, June 30 (E + F1e)			953,332.62	953,332.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,040.12	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,092,947.78	1,293,077.78	18.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(157,655.28)	(339,745.16)	115.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,012.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,524.34		
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	1,083,018.02		
4) Due from Grantor Government		9290	430,492.54		
5) Due from Other Funds		9310	75,599.75		
6) Stores		9320	18,040.12		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,643,687.20		
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	529,935.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	160,418.80		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			690,354.58		
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)			953,332.62		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,907,930.29	4,528,245.00	-7.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,907,930.29	4,528,245.00	-7.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	285,922.90	304,666.00	6.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			285,922.90	304,666.00	6.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	753,879.97	1,164,089.00	54.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(7,965.10)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,925.49	3,000.00	2.5%
TOTAL, OTHER LOCAL REVENUE			748,840.36	1,167,089.00	55.9%
TOTAL, REVENUES			5,942,693.55	6,000,000.00	1.0%

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	1,636,447.74	1,827,133.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	260,313.75	224,839.00	-13.6%
Clerical, Technical and Office Salaries		2400	111,390.11	161,055.00	44.6%
Other Classified Salaries		2900	82,709.91	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,090,861.51	2,213,027.00	5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	331,737.20	487,324.00	46.9%
OASDI/Medicare/Alternative		3301-3302	158,456.19	169,866.00	7.2%
Health and Welfare Benefits		3401-3402	211,693.05	192,606.00	-9.0%
Unemployment Insurance		3501-3502	1,067.07	1,259.00	18.0%
Workers' Compensation		3601-3602	34,811.74	36,515.00	4.9%
OPEB, Allocated		3701-3702	20,933.45	22,254.00	6.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	642.75	594.00	-7.6%
TOTAL, EMPLOYEE BENEFITS			759,341.45	910,418.00	19.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	172,082.34	180,523.00	4.9%
Noncapitalized Equipment		4400	5,272.21	1,348.00	-74.4%
Food		4700	2,528,902.49	2,333,577.00	-7.7%
TOTAL, BOOKS AND SUPPLIES			2,706,257.04	2,515,448.00	-7.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,305.95	6,500.00	51.0%
Dues and Memberships		5300	0.00	1,800.00	New
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	171,013.32	121,633.00	-28.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,543.29	9,600.00	0.6%
Professional/Consulting Services and Operating Expenditures		5800	50,380.56	56,197.00	11.5%
Communications		5900	5,866.96	6,347.00	8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			241,110.08	202,077.00	-16.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	160,418.76	159,030.00	-0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			160,418.76	159,030.00	-0.9%
TOTAL, EXPENDITURES			5,957,988.84	6,000,000.00	0.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	142,665.33	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			142,665.33	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)			142,665.33	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	4,907,930.29	4,528,245.00	-7.7%
3) Other State Revenue		8300-8599	285,922.90	304,666.00	6.6%
4) Other Local Revenue		8600-8799	748,840.36	1,167,089.00	55.9%
5) TOTAL, REVENUES			5,942,693.55	6,000,000.00	1.0%
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		5,760,960.51	5,804,505.00	0.8%
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		160,418.76	159,030.00	-0.9%
8) Plant Services	8000-8999		36,609.57	36,465.00	-0.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,957,988.84	6,000,000.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,295.29)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	142,665.33	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			142,665.33	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)			127,370.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	825,962.58	953,332.62	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			825,962.58	953,332.62	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			825,962.58	953,332.62	15.4%
2) Ending Balance, June 30 (E + F1e)			953,332.62	953,332.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,040.12	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,092,947.78	1,293,077.78	18.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(157,655.28)	(339,745.16)	115.5%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
5330	Child Nutrition: Summer Food Service Program Operations	1,092,947.78	1,293,077.78
Total, Restricted Balance		1,092,947.78	1,293,077.78

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	2,503.00	900.00	-64.0%
5) TOTAL, REVENUES			2,503.00	900.00	-64.0%
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)			2,503.00	900.00	-64.0%
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)			2,503.00	900.00	-64.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,354.03	137,857.03	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,354.03	137,857.03	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,354.03	137,857.03	1.8%
2) Ending Balance, June 30 (E + F1e)			137,857.03	138,757.03	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	137,857.03	138,757.03	0.7%
OPEB Reserve	0000	9780	137,857.03		
OPEB Reserve	0000	9780		138,757.03	
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	136,706.03		
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	1,151.00		
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			137,857.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			137,857.03		

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,503.00	900.00	-64.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,503.00	900.00	-64.0%
TOTAL, REVENUES			2,503.00	900.00	-64.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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)			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	2,503.00	900.00	-64.0%
5) TOTAL, REVENUES			2,503.00	900.00	-64.0%
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)			2,503.00	900.00	-64.0%
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)			2,503.00	900.00	-64.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	135,354.03	137,857.03	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			135,354.03	137,857.03	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			135,354.03	137,857.03	1.8%
2) Ending Balance, June 30 (E + F1e)			137,857.03	138,757.03	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	137,857.03	138,757.03	0.7%
OPEB Reserve	0000	9780	137,857.03		
OPEB Reserve	0000	9780		138,757.03	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	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	1,052,192.96	5,000.00	-99.5%
5) TOTAL, REVENUES			1,052,192.96	5,000.00	-99.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	59,051.59	57,235.00	-3.1%
3) Employee Benefits		3000-3999	25,819.92	27,063.00	4.8%
4) Books and Supplies		4000-4999	82,965.23	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,786,224.62	37,500.00	-99.0%
6) Capital Outlay		6000-6999	44,296,231.97	30,989,123.00	-30.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,258,000.00	2,650,000.00	17.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,508,293.33	33,760,921.00	-33.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,456,100.37)	(33,755,921.00)	-31.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,248,000.00	1,700,000.00	-72.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	60,915,277.25	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			67,163,277.25	1,700,000.00	-97.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,707,176.88	(32,055,921.00)	-281.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,225,161.94	79,332,533.31	36.3%
b) Audit Adjustments		9793	3,400,194.49	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			61,625,356.43	79,332,533.31	28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,625,356.43	79,332,533.31	28.7%
2) Ending Balance, June 30 (E + F1e)			79,332,533.31	47,276,612.31	-40.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,698,907.11	41,643,986.11	-43.5%
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	5,633,626.20	5,632,626.20	0.0%
Building Fund Operations	0000	9780	5,633,626.20		
Building Fund Operations	0000	9780		5,632,626.20	
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	61,729,667.48		
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	31,727,786.54		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	483,139.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	188,273.68		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			94,128,866.70		
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	14,796,333.39		
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			14,796,333.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			79,332,533.31		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,050,388.00	5,000.00	-99.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,804.96	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,052,192.96	5,000.00	-99.5%
TOTAL, REVENUES			1,052,192.96	5,000.00	-99.5%

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	59,051.59	57,235.00	-3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			59,051.59	57,235.00	-3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,567.64	12,981.00	12.2%
OASDI/Medicare/Alternative		3301-3302	3,978.66	4,379.00	10.1%
Health and Welfare Benefits		3401-3402	8,669.76	8,157.00	-5.9%
Unemployment Insurance		3501-3502	29.52	29.00	-1.8%
Workers' Compensation		3601-3602	983.82	944.00	-4.0%
OPEB, Allocated		3701-3702	590.52	573.00	-3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,819.92	27,063.00	4.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,200.53	0.00	-100.0%
Noncapitalized Equipment		4400	52,764.70	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			82,965.23	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	2,650,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,136,224.62	37,500.00	-96.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,786,224.62	37,500.00	-99.0%
CAPITAL OUTLAY					
Land		6100	1,024,946.00	290.00	-100.0%
Land Improvements		6170	23,595.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	42,895,974.09	30,988,833.00	-27.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	351,716.88	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,296,231.97	30,989,123.00	-30.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	2,258,000.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	2,650,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,258,000.00	2,650,000.00	17.4%
TOTAL, EXPENDITURES			50,508,293.33	33,760,921.00	-33.2%

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	6,248,000.00	1,700,000.00	-72.8%
(a) TOTAL, INTERFUND TRANSFERS IN			6,248,000.00	1,700,000.00	-72.8%
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	60,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	915,277.25	0.00	-100.0%
(c) TOTAL, SOURCES			60,915,277.25	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)			67,163,277.25	1,700,000.00	-97.5%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,052,192.96	5,000.00	-99.5%
5) TOTAL, REVENUES			1,052,192.96	5,000.00	-99.5%
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		47,175,270.99	31,099,421.00	-34.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,333,022.34	2,661,500.00	-20.1%
10) TOTAL, EXPENDITURES			50,508,293.33	33,760,921.00	-33.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(49,456,100.37)	(33,755,921.00)	-31.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,248,000.00	1,700,000.00	-72.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	60,915,277.25	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			67,163,277.25	1,700,000.00	-97.5%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,707,176.88	(32,055,921.00)	-281.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,225,161.94	79,332,533.31	36.3%
b) Audit Adjustments		9793	3,400,194.49	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			61,625,356.43	79,332,533.31	28.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,625,356.43	79,332,533.31	28.7%
2) Ending Balance, June 30 (E + F1e)			79,332,533.31	47,276,612.31	-40.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	73,698,907.11	41,643,986.11	-43.5%
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	5,633,626.20	5,632,626.20	0.0%
Building Fund Operations	0000	9780	5,633,626.20		
Building Fund Operations	0000	9780		5,632,626.20	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
9010	Other Restricted Local	73,698,907.11	41,643,986.11
Total, Restricted Balance		73,698,907.11	41,643,986.11

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,669,017.46	5,000,000.00	-25.0%
5) TOTAL, REVENUES			6,669,017.46	5,000,000.00	-25.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,442.21	38,157.00	1.9%
3) Employee Benefits		3000-3999	16,376.00	18,045.00	10.2%
4) Books and Supplies		4000-4999	651,743.89	250,000.00	-61.6%
5) Services and Other Operating Expenditures		5000-5999	393,305.65	670,672.00	70.5%
6) Capital Outlay		6000-6999	7,362,659.44	11,612,745.00	57.7%
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			8,461,527.19	12,589,619.00	48.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,792,509.73)	(7,589,619.00)	323.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	559,115.56	150,000.00	-73.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(559,115.56)	(150,000.00)	-73.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,351,625.29)	(7,739,619.00)	229.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,962,728.08	20,611,102.79	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,962,728.08	20,611,102.79	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,962,728.08	20,611,102.79	-10.2%
2) Ending Balance, June 30 (E + F1e)			20,611,102.79	12,871,483.79	-37.6%
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	19,152,842.36	11,625,543.36	-39.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,458,260.43	1,245,940.43	-14.6%
Capital Facilities Operations	0000	9780	1,458,260.43		
Capital Facilities Operations	0000	9780		1,245,940.43	
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	20,805,373.01		
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	333,367.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			21,138,740.58		
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	338,137.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	189,500.56		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			527,637.79		
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)			20,611,102.79		

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	396,821.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	6,266,125.70	5,000,000.00	-20.2%
Other Local Revenue All Other Local Revenue		8699	6,070.76	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,669,017.46	5,000,000.00	-25.0%
TOTAL, REVENUES			6,669,017.46	5,000,000.00	-25.0%

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	37,442.21	38,157.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,442.21	38,157.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,345.11	8,654.00	17.8%
OASDI/Medicare/Alternative		3301-3302	2,511.71	2,920.00	16.3%
Health and Welfare Benefits		3401-3402	5,502.32	5,439.00	-1.2%
Unemployment Insurance		3501-3502	18.67	20.00	7.1%
Workers' Compensation		3601-3602	623.76	630.00	1.0%
OPEB, Allocated		3701-3702	374.43	382.00	2.0%
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			16,376.00	18,045.00	10.2%
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	335,309.13	125,000.00	-62.7%
Noncapitalized Equipment		4400	316,434.76	125,000.00	-60.5%
TOTAL, BOOKS AND SUPPLIES			651,743.89	250,000.00	-61.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	116,798.14	440,240.00	276.9%
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	276,507.51	230,432.00	-16.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			393,305.65	670,672.00	70.5%
CAPITAL OUTLAY					
Land		6100	1,321,554.14	80,000.00	-93.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,833,037.04	9,968,945.00	70.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	208,068.26	1,563,800.00	651.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,362,659.44	11,612,745.00	57.7%
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					
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			8,461,527.19	12,589,619.00	48.8%

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	559,115.56	150,000.00	-73.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			559,115.56	150,000.00	-73.2%
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)			(559,115.56)	(150,000.00)	-73.2%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,669,017.46	5,000,000.00	-25.0%
5) TOTAL, REVENUES			6,669,017.46	5,000,000.00	-25.0%
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		143,315.80	481,500.00	236.0%
8) Plant Services	8000-8999		8,318,211.39	12,108,119.00	45.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,461,527.19	12,589,619.00	48.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,792,509.73)	(7,589,619.00)	323.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	559,115.56	150,000.00	-73.2%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(559,115.56)	(150,000.00)	-73.2%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,351,625.29)	(7,739,619.00)	229.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,962,728.08	20,611,102.79	-10.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,962,728.08	20,611,102.79	-10.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,962,728.08	20,611,102.79	-10.2%
2) Ending Balance, June 30 (E + F1e)			20,611,102.79	12,871,483.79	-37.6%
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	19,152,842.36	11,625,543.36	-39.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,458,260.43	1,245,940.43	-14.6%
Capital Facilities Operations	0000	9780	1,458,260.43		
Capital Facilities Operations	0000	9780		1,245,940.43	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
9010	Other Restricted Local	19,152,842.36	11,625,543.36
Total, Restricted Balance		19,152,842.36	11,625,543.36

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	6,190,595.00	1,700,000.00	-72.5%
4) Other Local Revenue		8600-8799	57,405.00	0.00	-100.0%
5) TOTAL, REVENUES			6,248,000.00	1,700,000.00	-72.8%
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	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)			6,248,000.00	1,700,000.00	-72.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,248,000.00	1,700,000.00	-72.8%
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			(6,248,000.00)	(1,700,000.00)	-72.8%

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	10,317.11	10,317.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,317.11	10,317.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,317.11	10,317.11	0.0%
2) Ending Balance, June 30 (E + F1e)			10,317.11	10,317.11	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	10,317.11	10,317.11	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	10,317.11		
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	16,090.00		
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			26,407.11		
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	16,090.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,090.00		
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)			10,317.11		

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	6,190,595.00	1,700,000.00	-72.5%
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			6,190,595.00	1,700,000.00	-72.5%
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	57,405.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,405.00	0.00	-100.0%
TOTAL, REVENUES			6,248,000.00	1,700,000.00	-72.8%

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	6,248,000.00	1,700,000.00	-72.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,248,000.00	1,700,000.00	-72.8%

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)			(6,248,000.00)	(1,700,000.00)	-72.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,190,595.00	1,700,000.00	-72.5%
4) Other Local Revenue		8600-8799	57,405.00	0.00	-100.0%
5) TOTAL, REVENUES			6,248,000.00	1,700,000.00	-72.8%
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		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)			6,248,000.00	1,700,000.00	-72.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,248,000.00	1,700,000.00	-72.8%
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			(6,248,000.00)	(1,700,000.00)	-72.8%

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	10,317.11	10,317.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,317.11	10,317.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,317.11	10,317.11	0.0%
2) Ending Balance, June 30 (E + F1e)			10,317.11	10,317.11	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	10,317.11	10,317.11	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	2020-21
		Unaudited Actuals	Budget
7710	State School Facilities Projects	10,317.11	10,317.11
Total, Restricted Balance		10,317.11	10,317.11

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	167.00	0.00	-100.0%
5) TOTAL, REVENUES			167.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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)			167.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,013.97	9,180.97	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,013.97	9,180.97	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,013.97	9,180.97	1.9%
2) Ending Balance, June 30 (E + F1e)			9,180.97	9,180.97	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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	9,180.97	9,180.97	0.0%
Capital Outlay Operations	0000	9780	9,180.97		
Capital Outlay Operations	0000	9780		9,180.97	
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	9,103.97		
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	77.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,180.97		
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)			9,180.97		

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	167.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			167.00	0.00	-100.0%
TOTAL, REVENUES			167.00	0.00	-100.0%

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

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

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	167.00	0.00	-100.0%
5) TOTAL, REVENUES			167.00	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	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)			167.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,013.97	9,180.97	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,013.97	9,180.97	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,013.97	9,180.97	1.9%
2) Ending Balance, June 30 (E + F1e)			9,180.97	9,180.97	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	9,180.97	9,180.97	0.0%
Capital Outlay Operations	0000	9780	9,180.97		
Capital Outlay Operations	0000	9780		9,180.97	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	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	150,004.00	381,097.00	154.1%
4) Other Local Revenue		8600-8799	24,557,003.00	24,537,353.00	-0.1%
5) TOTAL, REVENUES			24,707,007.00	24,918,450.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	20,521,703.00	24,662,910.00	20.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,521,703.00	24,662,910.00	20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,185,304.00	255,540.00	-93.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,185,304.00	255,540.00	-93.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,842,640.00	20,027,944.00	26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,842,640.00	20,027,944.00	26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,842,640.00	20,027,944.00	26.4%
2) Ending Balance, June 30 (E + F1e)			20,027,944.00	20,283,484.00	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	20,027,944.00	20,283,484.00	1.3%
Bond, Interest, and Redemption obligations	0000	9780	20,027,944.00		
Bond, Interest, and Redemption Obligations	0000	9780		20,283,484.00	
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	19,985,424.00		
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	99,069.00		
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			20,084,493.00		
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	56,549.00		
6) TOTAL, LIABILITIES			56,549.00		
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)			20,027,944.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	150,004.00	143,678.00	-4.2%
Other Subventions/In-Lieu Taxes		8572	0.00	237,419.00	New
TOTAL, OTHER STATE REVENUE			150,004.00	381,097.00	154.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	21,329,731.00	22,456,585.00	5.3%
Unsecured Roll		8612	2,024,343.00	2,080,768.00	2.8%
Prior Years' Taxes		8613	120,859.00	0.00	-100.0%
Supplemental Taxes		8614	805,869.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	3,082.00	0.00	-100.0%
Interest		8660	206,119.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	67,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,557,003.00	24,537,353.00	-0.1%
TOTAL, REVENUES			24,707,007.00	24,918,450.00	0.9%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	15,000.00	New
Debt Service - Interest		7438	12,035,697.00	12,336,148.00	2.5%
Other Debt Service - Principal		7439	8,486,006.00	12,311,762.00	45.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,521,703.00	24,662,910.00	20.2%
TOTAL, EXPENDITURES			20,521,703.00	24,662,910.00	20.2%

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	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	150,004.00	381,097.00	154.1%
4) Other Local Revenue		8600-8799	24,557,003.00	24,537,353.00	-0.1%
5) TOTAL, REVENUES			24,707,007.00	24,918,450.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	20,521,703.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			20,521,703.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,185,304.00	24,918,450.00	495.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,185,304.00	24,918,450.00	495.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,842,640.00	20,027,944.00	26.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,842,640.00	20,027,944.00	26.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,842,640.00	20,027,944.00	26.4%
2) Ending Balance, June 30 (E + F1e)			20,027,944.00	20,283,484.00	1.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	20,027,944.00	20,283,484.00	1.3%
Bond, Interest, and Redemption obligations	0000	9780	20,027,944.00		
Bond, Interest, and Redemption Obligations	0000	9780		20,283,484.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,020.00	11,000.00	-21.5%
5) TOTAL, REVENUES			14,020.00	11,000.00	-21.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,662.51	0.00	-100.0%
3) Employee Benefits		3000-3999	1,612.62	0.00	-100.0%
4) Books and Supplies		4000-4999	25,844.44	70,531.00	172.9%
5) Services and Other Operating Expenses		5000-5999	(30,858.44)	(59,531.00)	92.9%
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			11,261.13	11,000.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,758.87	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	5,108.38	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			(5,108.38)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,349.51)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	78,421.02	76,071.51	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,421.02	76,071.51	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			78,421.02	76,071.51	-3.0%
2) Ending Net Position, June 30 (E + F1e)			76,071.51	76,071.51	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	76,071.51	76,071.51	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		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	68,220.76		
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	2,570.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,955.25		
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			76,746.51		
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	675.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			675.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			76,071.51		

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%
Donated Food Commodities		8221	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					
Child Nutrition Programs		8520	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,959.00	1,000.00	-49.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,061.00	10,000.00	-17.1%
TOTAL, OTHER LOCAL REVENUE			14,020.00	11,000.00	-21.5%
TOTAL, REVENUES			14,020.00	11,000.00	-21.5%

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	14,662.51	0.00	-100.0%
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			14,662.51	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	300.80	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,060.33	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	7.19	0.00	-100.0%
Workers' Compensation		3601-3602	244.30	0.00	-100.0%
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			1,612.62	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,844.44	70,531.00	172.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,844.44	70,531.00	172.9%

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	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	(34,637.44)	(59,531.00)	71.9%
Professional/Consulting Services and Operating Expenditures		5800	3,779.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(30,858.44)	(59,531.00)	92.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			11,261.13	11,000.00	-2.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	5,108.38	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,108.38	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,108.38)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,020.00	11,000.00	-21.5%
5) TOTAL, REVENUES			14,020.00	11,000.00	-21.5%
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		11,261.13	11,000.00	-2.3%
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			11,261.13	11,000.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,758.87	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	5,108.38	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			(5,108.38)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,349.51)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	78,421.02	76,071.51	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,421.02	76,071.51	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			78,421.02	76,071.51	-3.0%
2) Ending Net Position, June 30 (E + F1e)			76,071.51	76,071.51	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	76,071.51	76,071.51	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	39.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,215.38	0.00	-100.0%
5) TOTAL REVENUES			2,254.38	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	320.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	103.61	0.00	-100.0%
4) Books and Supplies		4000-4999	852.63	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	111.69	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			1,387.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			866.45	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			866.45	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	866.45	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	866.45	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	866.45	New
2) Ending Net Position, June 30 (E + F1e)			866.45	866.45	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	866.45	866.45	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		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	(927.24)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,293.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			866.45		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			866.45		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	39.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			39.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(5.80)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,221.18	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			2,215.38	0.00	-100.0%
TOTAL, REVENUES			2,254.38	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	320.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			320.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	93.72	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4.40	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.16	0.00	-100.0%
Workers' Compensation		3601-3602	5.33	0.00	-100.0%
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			103.61	0.00	-100.0%
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	852.63	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			852.63	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	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	111.69	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			111.69	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,387.93	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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 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	39.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,215.38	0.00	-100.0%
5) TOTAL, REVENUES			2,254.38	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,387.93	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,387.93	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			866.45	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			866.45	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	866.45	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	866.45	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	866.45	New
2) Ending Net Position, June 30 (E + F1e)			866.45	866.45	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	866.45	866.45	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,302.72	150.00	-96.5%
5) TOTAL, REVENUES			4,302.72	150.00	-96.5%
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	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,767.72	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	2,250.00	1,500.00	-33.3%
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			4,017.72	1,500.00	-62.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			285.00	(1,350.00)	-573.7%
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 NET POSITION (C + D4)			285.00	(1,350.00)	-573.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,570.77	15,855.77	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,570.77	15,855.77	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,570.77	15,855.77	1.8%
2) Ending Net Position, June 30 (E + F1e)			15,855.77	14,505.77	-8.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	15,855.77	14,505.77	-8.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		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	17,975.77		
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	130.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			18,105.77		
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	2,250.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,250.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			15,855.77		

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	285.00	150.00	-47.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,017.72	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			4,302.72	150.00	-96.5%
TOTAL, REVENUES			4,302.72	150.00	-96.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,767.72	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,767.72	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	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	2,250.00	1,500.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,250.00	1,500.00	-33.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			4,017.72	1,500.00	-62.7%

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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + 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	4,302.72	150.00	-96.5%
5) TOTAL, REVENUES			4,302.72	150.00	-96.5%
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		4,017.72	1,500.00	-62.7%
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, EXPENSES			4,017.72	1,500.00	-62.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			285.00	(1,350.00)	-573.7%
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 NET POSITION (C + D4)			285.00	(1,350.00)	-573.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,570.77	15,855.77	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,570.77	15,855.77	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,570.77	15,855.77	1.8%
2) Ending Net Position, June 30 (E + F1e)			15,855.77	14,505.77	-8.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	15,855.77	14,505.77	-8.5%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	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)	10,008.76	10,008.76	10,008.76	9,994.72	9,994.72	9,994.72
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)	10,008.76	10,008.76	10,008.76	9,994.72	9,994.72	9,994.72
5. District Funded County Program ADA						
a. County Community Schools	52.33	58.84	52.33	54.07	54.07	54.07
b. Special Education-Special Day Class	37.16	37.14	37.16	37.09	37.09	37.09
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.44	2.73	2.73	1.44	1.44	1.44
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)	90.93	98.71	92.22	92.60	92.60	92.60
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,099.69	10,107.47	10,100.98	10,087.32	10,087.32	10,087.32
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	3,146.77	3,147.17	3,146.77	3,146.80	3,194.80	3,194.80
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)	3,146.77	3,147.17	3,146.77	3,146.80	3,194.80	3,194.80
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	3,146.77	3,147.17	3,146.77	3,146.80	3,194.80	3,194.80

	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	71,020,635.00	0.00	71,020,635.00	0.00	0.00	71,020,635.00
Work in Progress		10,583,827.00	10,583,827.00	0.00	0.00	10,583,827.00
Total capital assets not being depreciated	71,020,635.00	10,583,827.00	81,604,462.00	0.00	0.00	81,604,462.00
Capital assets being depreciated:						
Land Improvements	5,305,224.00	8,029,884.00	13,335,108.00			13,335,108.00
Buildings	338,793,275.00	122,915,784.00	461,709,059.00	0.00	0.00	461,709,059.00
Equipment	3,538,991.00	8,956,804.00	12,495,795.00	0.00	0.00	12,495,795.00
Total capital assets being depreciated	347,637,490.00	139,902,472.00	487,539,962.00	0.00	0.00	487,539,962.00
Accumulated Depreciation for:						
Land Improvements	(4,735,041.00)	(1,056,154.00)	(5,791,195.00)	0.00	0.00	(5,791,195.00)
Buildings	(95,295,378.00)	(18,694,006.00)	(113,989,384.00)	0.00	0.00	(113,989,384.00)
Equipment	(10,380,848.00)	2,866,820.00	(7,514,028.00)	0.00	0.00	(7,514,028.00)
Total accumulated depreciation	(110,411,267.00)	(16,883,340.00)	(127,294,607.00)	0.00	0.00	(127,294,607.00)
Total capital assets being depreciated, net	237,226,223.00	123,019,132.00	360,245,355.00	0.00	0.00	360,245,355.00
Governmental activity capital assets, net	308,246,858.00	133,602,959.00	441,849,817.00	0.00	0.00	441,849,817.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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)	54.91%
	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.	\$105,433.98
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	\$177,111,669.98
	Appropriations Subject to Limit	\$136,392,491.60
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	6.06%

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 09, 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:

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For School District:

Vina Guzman
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Executive Director
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E-mail Address

SCHEDULE OF CATEGORICALS
FEDERAL AWARDS
SUBJECT TO DEFERRAL

FEDERAL PROGRAM NAME	Title I A Basic	ESSA School Improvement (CSI)	IDEA Local Assistance	IDEA Local Assistance - Private Schools	IDEA Preschool	IDEA Mental Health	IDEA Part C Early Education Programs	Carl D. Perkins Voc C&T	Title II A Teacher Quality	Title IV, Part A Student Support and Achievement	Title III IMM	Title III LEP	TOTAL
FEDERAL PCATALOG NUMBER	84.01	84.01	84.027	84.027	84.173	84.027	84.181	84.048	84.367	84.424	84.365	84.365	
RESOURCE CODE	3010	3182	3310	3311	3315	3327	3385	3550	4035	4127	4201	4203	
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	14329	15438	13379	10115	13430	15197	23761	14894	14341	15396	15146	14346	
AWARD													
1. Prior year carryover	581,559.00	344,844.00	-	-	-	-	-	-	-	129,814.00	71,450.32	174,824.98	1,302,492.30
2. a. Current Year Award	1,968,828.00	-	1,799,563.00	-	26,938.00	158,817.00	34,916.00	73,148.00	284,473.00	156,690.00	43,381.00	194,459.00	4,816,213.00
b. transferability (NCLB)													-
c. Other Adjustments											(25,384.00)		(25,384.00)
d. Adj. Curr yr award (sum lines 2a, 2b, & 2c)	1,968,828.00	-	1,799,563.00	-	26,938.00	158,817.00	34,916.00	73,148.00	284,473.00	156,690.00	17,997.00	194,459.00	4,790,829.00
3. Required matching funds/other													
4. Total available award (sum lines 1, 2d, & 3)	2,550,387.00	344,844.00	1,799,563.00	-	26,938.00	158,817.00	34,916.00	73,148.00	284,473.00	286,504.00	89,447.32	369,283.98	6,093,321.30
REVENUES													
5. Revenue deferred from prior year		86,221.00		-	-					64,908.00	24,293.56	137,303.49	312,726.05
6. Cash received in current year	1,533,062.59	-	-	-	-	-	-	36,170.69	192,610.00	33,334.00	1,094.67	68,858.00	1,932,629.99
7. Contributed matching funds			-						-	-			-
8. Total available (sum lines 5, 6, & 7)	1,533,062.59	86,221.00	-	-	-	-	-	36,170.69	192,610.00	98,242.00	25,388.23	206,161.49	2,245,356.04
EXPENDITURES													
9. Donor-authorized expenditures	1,592,613.56	114,615.83	1,799,563.00	-	26,938.00	158,817.00	34,916.00	73,148.00	269,473.00	95,033.24	-	285,727.53	4,521,002.15
10. Non donor-authorized expenditures			3,521,082.19	-	28,862.82	38,262.91						-	3,588,207.92
11. Total expenditures (lines 9 & 10)	1,592,613.56	114,615.83	5,320,645.19	-	55,800.82	197,079.91	34,916.00	73,148.00	269,473.00	95,033.24	-	285,727.53	8,109,210.07
12. Amounts included in line 6 above for prior year adjustments													-
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	(59,550.97)	(28,394.83)	(1,799,563.00)	-	(26,938.00)	(158,817.00)	(34,916.00)	(36,977.31)	(76,863.00)	3,208.76	25,388.23	(79,566.04)	(2,275,646.11)
a. Deferred revenue	-	-	-	-	-	-	-	-	-	3,208.76	25,388.23	-	28,596.99
b. Accounts payable											-	-	-
c. Accounts receivable	59,550.97	28,394.83	1,799,563.00	-	26,938.00	158,817.00	34,916.00	36,977.31	76,863.00	-		79,566.04	2,304,243.10
14. Unused grant award calculation (line 4 minus line 9)	957,773.44	230,228.17	-	-	-	-	-	-	15,000.00	191,470.76	89,447.32	83,556.45	1,572,319.15
15. If carryover is allowed, enter line 14 amount here	957,773.44	230,228.17	-	-	-	-	-	-	15,000.00	191,470.76	89,447.32	83,556.45	1,572,319.15
16. Reconciliation of revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,592,613.56	114,615.83	1,799,563.00	-	26,938.00	158,817.00	34,916.00	73,148.00	269,473.00	95,033.24	-	285,727.53	4,521,002.15

SCHEDULE OF CATEGORICALS
STATE AWARDS
SUBJECT TO DEFERRAL

STATE PROGRAM NAME	ASES	Child DevelopmentC SPP	Child Development QRIS	Career Tech Ed Incentive Grant	K12 Strong Workforce Program	Special Education Workability	On-Behalf Pension Contributions	TOTAL
RESOURCE CODE	6010	FD 12 - 6105	FD 12 - 6127	6387	6388	6520	7690	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)								
AWARD								
1. a. Prior year carryover	-			-		-		-
b. Restr Bal transfers (Obj 8997)								-
c. Adjusted Prior year carryover (sum lines 1a & 1b)	-	-	-			-		-
2 a. Current year award	607,630.00	1,157,785.00	23,351.00	246,455.05	1,054.78	73,870.00		2,110,145.83
b. Other adjustments							8,086,679.00	8,086,679.00
c. Adj curr yr award	607,630.00	1,157,785.00	23,351.00	246,455.05	1,054.78	73,870.00	8,086,679.00	10,196,824.83
3. Required matching funds/other								-
4. Total available award (sum lines 1c, 2c, & 3)	607,630.00	1,157,785.00	23,351.00	246,455.05	1,054.78	73,870.00	8,086,679.00	10,196,824.83
REVENUES								
5. Revenue deferred from prior year		-	13,647.82	-		-		13,647.82
6. Cash received in current year	546,866.57	1,135,681.00	23,351.00	246,455.05		-		1,952,353.62
7. Contributed matching funds							8,086,679.00	8,086,679.00
8. Total available (sum lines 5,6, & 7)	546,866.57	1,135,681.00	36,998.82	246,455.05	-	-	8,086,679.00	10,052,680.44
EXPENDITURES								
9. Donor-authorized expenditures	537,706.25	1,157,785.00	19,808.53	206,975.60	1,054.78	60,056.76	8,086,679.00	10,070,065.92
10. Non donor-authorized expenditures								-
11. Total expenditures (lines 9 & 10)	537,706.25	1,157,785.00	19,808.53	206,975.60	1,054.78	60,056.76	8,086,679.00	10,070,065.92
12. Amounts included in line 6 above for prior year adjustments								-
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	9,160.32	(22,104.00)	17,190.29	39,479.45	(1,054.78)	(60,056.76)	-	(17,385.48)
a. Deferred revenue	(9,160.32)		17,190.29			-		8,029.97
b. Accounts payable								-
c. Accounts receivable	-	22,104.00	-	-	1,054.78	60,056.76	-	83,215.54
14. Unused grant award calculation (line 4 minus line 9)	69,923.75	-	3,542.47	39,479.45	-	13,813.24	-	126,758.91
15. If carryover is allowed, enter line 14 amount here						13,813.24		13,813.24
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	556,026.89	1,157,785.00	19,808.53	246,455.05	1,054.78	60,056.76	-	2,041,187.01

SCHEDULE OF CATEGORICALS
LOCAL AWARDS
SUBJECT TO DEFERRAL

LOCAL PROGRAM NAME	First Five	Mental Health	TOTAL
RESOURCE CODE	9340	9841	
REVENUE OBJECT	8699	8590	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior year carryover	-	-	-
b. Restr Bal transfers (Obj 8997)			-
c. Adjusted Prior year carryover (sum lines 1a & 1b)	-	-	-
2 a. Current year award	313,803.00	12,385.00	326,188.00
b. Other adjustments			-
c. Adj curr yr award	313,803.00	12,385.00	326,188.00
3. Required matching funds/other			-
4. Total available award (sum lines 1c, 2c, & 3)	313,803.00	12,385.00	326,188.00
REVENUES			
5. Revenue deferred from prior year			-
6. Cash received in current year	165,217.87	12,385.00	177,602.87
7. Contributed matching funds			-
8. Total available (sum lines 5,6, &7)	165,217.87	12,385.00	177,602.87
EXPENDITURES			
9. Donor-authorized expenditures	281,948.19	12,385.00	294,333.19
10. Non donor-authorized expenditures			-
11. Total expenditures (lines 9 & 10)	281,948.19	12,385.00	294,333.19
12. Amounts included in line 6 above for prior year adjustments			-
13. Calculation of deferred revenue or AP, & AR amounts (line 8 minus line 9 plus line 12)	(116,730.32)	-	(116,730.32)
a. Deferred revenue	-	-	-
b. Accounts payable			-
c. Accounts receivable	116,730.32	-	116,730.32
14. Unused grant award calculation (line 4 minus line 9)	31,854.81	-	31,854.81
15. If carryover is allowed, enter line 14	-	-	-
16. Reconciliation of revenue (line 5 plus line 6 minus line 13a minus	281,948.19	12,385.00	294,333.19

SCHEDULE OF CATEGORICALS
FEDERAL AWARDS
SUBJECT TO RESTRICTED FUND BALANCE

FEDERAL PROGRAM NAME	.	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	10013	
AWARD		
1. Prior year restricted ending balance	217,250.51	217,250.51
2 a. Current year award	217,054.14	217,054.14
b. Other adjustments		-
c. Adj curr yr award	217,054.14	217,054.14
3. Required matching funds/other		-
4. Total available award (sum lines 1c, 2c, & 3)	434,304.65	434,304.65
REVENUES		
5. Cash received in current year	217,054.14	217,054.14
6. Amounts included in line 5 for prior year adjustments	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-
b. Noncurrent accounts receivable		-
c. Current accounts receivable (line 7a minus line 7b)	-	-
8. Contributed matching funds		-
9. Total available	217,054.14	217,054.14
EXPENDITURES		
10. Donor authorized expenditures	180,336.96	180,336.96
11. Non donor-authorized expenditures		-
12. Total expenditures	180,336.96	180,336.96
RESTRICTED ENDING BALANCE		
13. Current year	253,967.69	253,967.69

SCHEDULE OF CATEGORICALS
STATE AWARDS
SUBJECT TO RESTRICTED FUND BALANCE

STATE PROGRAM NAME	Child	LOTTERY -	ADULT	ADULT	STATE SPECIAL	SPECIAL	Low-	TOTAL
RESOURCE CODE	FD 12 - 6130	6300	FD 11 - 6371	FD 11 - 6391	6500	6512	7510	
REVENUE OBJECT	8590	8560	8590	8590	Various	8590	8590	
LOCAL DESCRIPTION (if any)								
AWARD								
1. a. Prior year restricted ending balance	169,959.63	648,373.82	2,240.12	-	-	-	855,690.28	1,676,263.85
b. Restr Bal transfers (Obj 8997)								-
c. Adjusted Prior year restricted ending balance	169,959.63	648,373.82			-			818,333.45
2 a. Current year award	6,110.00	540,715.47	25,774.00	334,063.00	7,441,736.00	797,789.00	11,018.00	9,157,205.47
b. Other adjustments	4,600.14				1,120,634.00	-	(0.28)	1,125,233.86
c. Adj curr yr award	10,710.14	540,715.47	25,774.00	334,063.00	8,562,370.00	797,789.00	11,017.72	10,282,439.33
3. Required matching funds/other								-
4. Total available award (sum lines 1c, 2c, & 3)	180,669.77	1,189,089.29	28,014.12	334,063.00	8,562,370.00	797,789.00	866,708.00	11,958,703.18
REVENUES								
5. Cash received in current year	6,110.00	329,808.00	5,583.00	278,481.00	7,513,681.00	665,928.00	11,018.00	8,810,609.00
6. Amounts included in line 5 for prior year adjustments					-	-	-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	4,600.14	210,907.47	20,191.00	55,582.00	1,048,689.00	131,861.00	(0.28)	1,471,830.33
b. Noncurrent accounts receivable								-
c. Current accounts receivable (line 7a minus line 7b)		210,907.47	20,191.00	55,582.00	1,048,689.00	131,861.00	(0.28)	1,467,230.19
8. Contributed matching funds					-			-
9. Total available	6,110.00	540,715.47	25,774.00	334,063.00	8,562,370.00	797,789.00	11,017.72	10,277,839.19
EXPENDITURES								
10. Donor authorized expenditures	-	328,814.14	-	287,758.62	8,562,370.00	797,789.00	79,929.95	10,056,661.71
11. Non donor-authorized expenditures					9,583,340.22	50,423.90		9,633,764.12
12. Total expenditures	-	328,814.14	-	287,758.62	#####	848,212.90	79,929.95	19,690,425.83
RESTRICTED ENDING BALANCE								
	180,669.77	860,275.15	28,014.12	46,304.38	-	-	786,778.05	1,902,041.47

SCHEDULE OF CATEGORICALS
LOCAL AWARDS
SUBJECT TO RESTRICTED FUND BALANCE

LOCAL PROGRAM NAME	RRMA	DONATIONS	LIBRARY FEES	TOTAL
RESOURCE CODE	8150	9305	9449	
REVENUE OBJECT	8980	8699 & 8980	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior year restricted ending balance	1,642,606.02	196,370.21	28,293.32	1,867,269.55
b. Restr Bal transfers (Obj 8997)				
c. Adjusted Prior year restricted ending	1,642,606.02	196,370.21	28,293.32	1,867,269.55
2 a. Current year award	3,871,566.45	247,888.94	25,955.79	4,145,411.18
b. Other adjustments				-
c. Adj curr yr award	3,871,566.45	247,888.94	25,955.79	4,145,411.18
3. Required matching funds/other	-	-	-	-
4. Total available award (sum lines 1c, 2c, & 3)	5,514,172.47	444,259.15	54,249.11	6,012,680.73
REVENUES				
5. Cash received in current year	3,871,566.45	247,888.94	25,955.79	4,145,411.18
6. Amounts included in line 5 for prior year adjustments	-		-	-
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	-	-	-	
b. Noncurrent accounts receivable	-	-		-
c. Current accounts receivable (line 7a minus line 7b)	-	-	-	
8. Contributed matching funds			-	-
9. Total available	3,871,566.45	247,888.94	25,955.79	4,145,411.18
EXPENDITURES				
10. Donor authorized expenditures	4,562,963.04	226,160.97	27,439.99	4,816,564.00
11. Non donor-authorized expenditures	-	-	-	-
12. Total expenditures	4,562,963.04	226,160.97	27,439.99	4,816,564.00
RESTRICTED ENDING BALANCE				
13. Current year	951,209.43	218,098.18	26,809.12	1,196,116.73

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	52,108,759.33	301	2,093.14	303	52,106,666.19	305	730,502.50		307	51,376,163.69	309
2000 - Classified Salaries	20,931,265.37	311	60,176.09	313	20,871,089.28	315	1,748,674.79		317	19,122,414.49	319
3000 - Employee Benefits	28,986,148.87	321	757,506.00	323	28,228,642.87	325	832,896.43		327	27,395,746.44	329
4000 - Books, Supplies Equip Replace. (6500)	6,362,352.63	331	16,830.19	333	6,345,522.44	335	1,179,816.90		337	5,165,705.54	339
5000 - Services. . . & 7300 - Indirect Costs	18,094,683.53	341	30,897.42	343	18,063,786.11	345	3,974,950.61		347	14,088,835.50	349
TOTAL					125,615,706.89	365	TOTAL			117,148,865.66	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	42,161,695.74		375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,180,849.41		380
3. STRS.	3101 & 3102	12,104,419.84		382
4. PERS.	3201 & 3202	923,866.54		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,037,807.27		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,516,558.49		385
7. Unemployment Insurance.	3501 & 3502	56,291.88		390
8. Workers' Compensation Insurance.	3601 & 3602	796,187.68		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).		64,777,676.85		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		455,464.96		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		64,322,211.89		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.		54.91%		
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)	54.91%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.09%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	117,148,865.66
5. Deficiency Amount (Part III, Line 3 times Line 4)	105,433.98

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	233,792,181.00	720,539.00	234,512,720.00	60,000,000.00	8,288,492.00	286,224,228.00	8,388,456.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	56,450,000.00	0.00	56,450,000.00	0.00	0.00	56,450,000.00	0.00
Capital Leases Payable	250,637.00	0.00	250,637.00		250,637.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	31,865,357.00	(2,267,128.00)	29,598,229.00			29,598,229.00	
Net Pension Liability	144,831,000.00	(6,769,609.00)	138,061,391.00	0.00	0.00	138,061,391.00	
Total/Net OPEB Liability	18,011,556.00	888,207.00	18,899,763.00	0.00	0.00	18,899,763.00	
Compensated Absences Payable	229,481.00	0.00	229,481.00	0.00	54,797.80	174,683.20	0.00
Governmental activities long-term liabilities	485,430,212.00	(7,427,991.00)	478,002,221.00	60,000,000.00	8,593,926.80	529,408,294.20	8,388,456.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	160,110,765.13
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,763,866.32
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	3,406.05
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	828,509.33
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	267,667.56
5. Interfund Transfers Out	All	9300	7600-7629	804,290.95
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	15,473.16
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)				1,919,347.05
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	12,536.42
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)				147,440,088.18

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)		13,254.64
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,123.66
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.)	145,455,682.37	11,293.57
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)	145,455,682.37	11,293.57
B. Required effort (Line A.2 times 90%)	130,910,114.13	10,164.21
C. Current year expenditures (Line I.E and Line II.B)	147,440,088.18	11,123.66
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)	166,013,493.62		166,013,493.62			177,111,669.98
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	12,894.74		12,894.74			13,246.46
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)	10,099.69		10,099.69	10,087.32		10,087.32
2. Total Charter Schools ADA (Form A, Line C9)	3,146.77		3,146.77	3,146.80		3,146.80
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			13,246.46			13,234.12
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)	223,342.02		223,342.02	207,924.00		207,924.00
2. Timber Yield Tax (Object 8022)	5.20		5.20	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)	23,566,212.12		23,566,212.12	22,212,594.00		22,212,594.00
5. Unsecured Roll Taxes (Object 8042)	987,201.13		987,201.13	789,651.00		789,651.00
6. Prior Years' Taxes (Object 8043)	242,341.23		242,341.23	154,808.00		154,808.00
7. Supplemental Taxes (Object 8044)	634,723.65		634,723.65	1,117,969.00		1,117,969.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	8,041,060.71		8,041,060.71	3,824,895.00		3,824,895.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	10,856.19		10,856.19	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
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)	33,705,742.25	0.00	33,705,742.25	28,307,841.00	0.00	28,307,841.00
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)	33,705,742.25	0.00	33,705,742.25	28,307,841.00	0.00	28,307,841.00

	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)			1,486,887.02			1,495,903.00
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)			1,486,887.02			1,495,903.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	102,992,804.00		102,992,804.00	97,399,406.00		97,399,406.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	515,370.00		515,370.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	103,508,174.00	0.00	103,508,174.00	97,399,406.00	0.00	97,399,406.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	166,357,495.25		166,357,495.25	152,200,504.00		152,200,504.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	802,909.43		802,909.43	418,000.00		418,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2019-20 Actual			2020-21 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			166,013,493.62			177,111,669.98
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0273			0.9991
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			177,111,669.98			183,552,589.13
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			33,705,742.25			28,307,841.00
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)			1,589,575.20			1,588,094.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			103,508,174.00			97,399,406.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			103,508,174.00			97,399,406.00
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])			665,462.37			346,190.29
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			34,371,204.62			28,654,031.29
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)			103,508,174.00			97,399,406.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			34,371,204.62			
b. State Subventions (Line D8)			103,508,174.00			
c. Less: Excluded Appropriations (Line C23)			1,486,887.02			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			136,392,491.60			

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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) 5,351,928.24
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 120,837,939.92

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.43%

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)	6,422,123.13
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,306,886.39
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	51,550.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	60,604.39
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)	670,760.05
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,511,923.96
9. Carry-Forward Adjustment (Part IV, Line F)	(396,871.18)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,115,052.78

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	95,992,134.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,176,530.69
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,231,997.96
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,236,644.21
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,406.05
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	15,944.65
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,937,805.99
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)	341,879.87
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)	147,196.70
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)	14,470,550.27
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	331,548.64
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,141,248.07
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,279,928.72
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)	150,306,816.36

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) 6.33%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19) 6.06%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,511,923.96</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(181,060.35)</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 (7%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7%) times Part III, Line B19); zero if positive	<u>(1,190,613.54)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,190,613.54)</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>5.54%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-595,306.77) is applied to the current year calculation and the remainder (\$-595,306.77) is deferred to one or more future years:	<u>5.93%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-396,871.18) is applied to the current year calculation and the remainder (\$-793,742.36) is deferred to one or more future years:	<u>6.06%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</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>(396,871.18)</u>

Approved indirect cost rate: 7.00%
Highest rate used in any program: 7.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,488,423.89	104,189.67	7.00%
01	3182	107,117.60	7,498.23	7.00%
01	3310	4,972,565.60	348,079.59	7.00%
01	3315	52,150.30	3,650.52	7.00%
01	3327	184,186.84	12,893.07	7.00%
01	3550	69,665.00	3,483.00	5.00%
01	4035	251,843.92	17,629.08	7.00%
01	4127	88,816.12	6,217.12	7.00%
01	4203	219,838.82	15,388.71	7.00%
01	5630	65,567.28	4,589.71	7.00%
01	5640	168,539.22	11,797.74	7.00%
01	6010	117,808.87	5,890.44	5.00%
01	6387	193,435.14	13,540.46	7.00%
01	6388	985.78	69.00	7.00%
01	6500	15,238,954.62	844,235.00	5.54%
01	6512	792,582.15	55,480.75	7.00%
01	6520	56,127.82	3,928.94	7.00%
01	7510	74,711.72	5,218.23	6.98%
01	8150	3,785,779.22	265,004.55	7.00%
01	9010	522,839.95	19,255.20	3.68%
11	6391	274,055.83	13,702.79	5.00%
12	6105	1,082,042.54	75,742.00	7.00%
13	5310	5,717,172.28	156,302.43	2.73%
13	5330	80,397.80	4,116.33	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	1,390,556.74		903,542.72	2,294,099.46
2. State Lottery Revenue	8560	2,052,377.49		722,864.19	2,775,241.68
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)		3,442,934.23	0.00	1,626,406.91	5,069,341.14
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	54,997.82			54,997.82
2. Classified Salaries	2000-2999	41,981.68			41,981.68
3. Employee Benefits	3000-3999	15,640.26			15,640.26
4. Books and Supplies	4000-4999	864,935.24		482,528.27	1,347,463.51
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	590,704.70			590,704.70
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			1,499.00	1,499.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,568,259.70	0.00	484,027.27	2,052,286.97
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,874,674.53	0.00	1,142,379.64	3,017,054.17
D. COMMENTS:					
Padlet is an internet-based material used by Westlake Charter teachers and pupils as a learning resource/tool					

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

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	247,322.72	0.00	247,322.72	18,159.61		265,482.33			
1110	Regular Education, K–12	79,314,682.32	32,066,799.45	111,381,481.77	8,178,157.80		119,559,639.57			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	1,607,661.46	554,142.37	2,161,803.83	158,729.91		2,320,533.74			
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	1,233,699.05	342,162.21	1,575,861.26	115,707.22		1,691,568.48			
4110	Regular Education, Adult	8,580.15	0.00	8,580.15	630.00		9,210.15			
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	376,060.88	86,955.75	463,016.63	33,996.88		497,013.51			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	25,751,217.01	4,822,204.69	30,573,421.70	2,244,845.94		32,818,267.64			
6000	Regional Occupational Ctr/Prg (ROC/P)	(6,915.16)	0.00	(6,915.16)	(507.74)		(7,422.90)			
Other Goals										
7110	Nonagency - Educational	15,473.16	0.00	15,473.16	1,136.11		16,609.27			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	105,128.15	0.00	105,128.15	7,719.01	112,847.16				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					4,299.98	4,299.98			
----	Enterprise					15,944.65	15,944.65			
----	Facilities Acquisition & Construction					592,649.09	592,649.09			
----	Other Outgo					1,932,204.51	1,932,204.51			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	534,651.73	534,651.73
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(252,733.78)	(252,733.78)
----	Total General Fund and Charter Schools Funds Expenditures	108,652,909.74	37,872,264.47	146,525,174.21	11,040,492.69	2,545,098.23	160,110,765.13			

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	100,472.11	146,850.61	0.00	0.00	0.00	0.00	0.00			0.00	0.00	247,322.72
1110	Regular Education, K-12	74,532,477.03	1,461,074.25	75,634.84	1,920,999.99	79,649.04	8,419.30	1,216,799.71			19,628.16	0.00	79,314,682.32
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	974,232.09	127,418.56	0.00	111,330.76	143,609.23	0.00	0.00			251,070.82	0.00	1,607,661.46
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,233,699.05	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,233,699.05
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			8,580.15	0.00	8,580.15
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	158,703.46	23,500.00	149,243.96	0.00	24,768.96	0.00	19,844.50			0.00	0.00	376,060.88
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	21,580,842.72	1,617,183.86	59,837.69	56,830.51	2,273,828.77	162,693.46	0.00			0.00	0.00	25,751,217.01
6000	ROC/P	(6,915.16)	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	(6,915.16)
Other Goals													
7110	Nonagency - Educational	15,473.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,473.16
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	101,245.41	0.00	0.00	0.00		3,406.05	0.00	476.69	0.00	105,128.15
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
Total Direct Charged Costs		98,588,984.46	3,376,027.28	385,961.90	2,089,161.26	2,521,856.00	171,112.76	1,236,644.21	3,406.05	0.00	279,755.82	0.00	108,652,909.74

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	16,832,811.54	13,503,298.74	1,730,689.17	32,066,799.45
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	262,471.12	291,671.25	0.00	554,142.37
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	255,741.10	86,421.11	0.00	342,162.21
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	43,745.19	43,210.56	0.00	86,955.75
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,900,642.41	1,037,053.34	884,508.94	4,822,204.69
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		20,295,411.36	14,961,655.00	2,615,198.11	37,872,264.47

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)	2,023,590.38
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	51,550.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,764,003.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,454,083.09
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,293,226.47
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	108,652,909.74
2	Total Allocated Costs (from Form PCR, Column 2, Total)	37,872,264.47
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	146,525,174.21
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	331,548.64
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,141,248.07
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,808,831.21
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	7,281,627.92
D. Total Direct Charged and Allocated Costs (B3 + C5)		153,806,802.13
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.34%

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)	4,299.98				4,299.98
Enterprise (Objects 1000-5999, 6400, and 6500)		15,944.65			15,944.65
Facilities Acquisition & Construction (Objects 1000-6500)			592,649.09		592,649.09
Other Outgo (Objects 1000-7999)				1,932,204.51	1,932,204.51
Total Other Costs	4,299.98	15,944.65	592,649.09	1,932,204.51	2,545,098.23

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)	2,732,156.49	1,804,815.60	10,838,908.16	4,919,531.11	14,961,655.00	0.00	2,615,198.11
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	500.23	500.23	500.23	500.23	1,250.00		587.00
3100 Alternative Schools							
3200 Continuation Schools	7.80	7.80	7.80	7.80	27.00		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	7.60	7.60	7.60	7.60	8.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.30	1.30	1.30	1.30	4.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	86.20	86.20	86.20	86.20	96.00		300.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	603.13	603.13	603.13	603.13	1,385.00	0.00	887.00

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									1,546
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,030,285.00	0.00	0.00	0.00	302,027.16	2,512,178.30	4,542,713.10		9,387,203.56
2000-2999	Classified Salaries	332,804.20	0.00	0.00	0.00	160,783.31	2,739,323.06	1,517,209.68		4,750,120.25
3000-3999	Employee Benefits	954,341.76	0.00	0.00	0.00	170,547.88	2,128,505.95	2,506,928.35		5,760,323.94
4000-4999	Books and Supplies	5,632.05	0.00	0.00	0.00	4,103.75	192,105.09	29,113.48		230,954.37
5000-5999	Services and Other Operating Expenditures	194,485.73	0.00	0.00	0.00	34,916.00	5,241,990.54	167,757.62		5,639,149.89
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	3,517,548.74	0.00	0.00	0.00	672,378.10	12,814,102.94	8,763,722.23	0.00	25,767,752.01
7310	Transfers of Indirect Costs	1,268,267.87	0.00	0.00	0.00	0.00	0.00	0.00		1,268,267.87
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	4,833,754.62								4,833,754.62
	Total Indirect Costs and PCR Allocations	6,102,022.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,102,022.49
	TOTAL COSTS	9,619,571.23	0.00	0.00	0.00	672,378.10	12,814,102.94	8,763,722.23	0.00	31,869,774.50
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	230,146.34	0.00		230,146.34
2000-2999	Classified Salaries	63,676.35	0.00	0.00	0.00	160,783.31	2,161,657.10	1,132,775.61		3,518,892.37
3000-3999	Employee Benefits	14,483.09	0.00	0.00	0.00	51,368.22	917,278.06	472,630.91		1,455,760.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	4,103.75	46,608.68	0.00		50,712.43
5000-5999	Services and Other Operating Expenditures	46,701.92	0.00	0.00	0.00	0.00	50,613.70	126,166.00		223,481.62
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	124,861.36	0.00	0.00	0.00	216,255.28	3,406,303.88	1,731,572.52	0.00	5,478,993.04
7310	Transfers of Indirect Costs	364,623.18	0.00	0.00	0.00	0.00	0.00	0.00		364,623.18
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	364,623.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364,623.18
	TOTAL BEFORE OBJECT 8980	489,484.54	0.00	0.00	0.00	216,255.28	3,406,303.88	1,731,572.52	0.00	5,843,616.22
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									3,588,207.92
	TOTAL COSTS									2,255,408.30

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	2,030,285.00	0.00	0.00	0.00	302,027.16	2,282,031.96	4,542,713.10			9,157,057.22
2000-2999	Classified Salaries	269,127.85	0.00	0.00	0.00	0.00	577,665.96	384,434.07			1,231,227.88
3000-3999	Employee Benefits	939,858.67	0.00	0.00	0.00	119,179.66	1,211,227.89	2,034,297.44			4,304,563.66
4000-4999	Books and Supplies	5,632.05	0.00	0.00	0.00	0.00	145,496.41	29,113.48			180,241.94
5000-5999	Services and Other Operating Expenditures	147,783.81	0.00	0.00	0.00	34,916.00	5,191,376.84	41,591.62			5,415,668.27
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	3,392,687.38	0.00	0.00	0.00	456,122.82	9,407,799.06	7,032,149.71	0.00		20,288,758.97
7310	Transfers of Indirect Costs	903,644.69	0.00	0.00	0.00	0.00	0.00	0.00			903,644.69
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	4,833,754.62									4,833,754.62
	Total Indirect Costs and PCR Allocations	5,737,399.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00		5,737,399.31
	TOTAL BEFORE OBJECT 8980	9,130,086.69	0.00	0.00	0.00	456,122.82	9,407,799.06	7,032,149.71	0.00		26,026,158.28
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										3,588,207.92
	TOTAL COSTS										29,614,366.20
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	164,999.39			164,999.39
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	126,076.12	0.00			126,076.12
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	36,637.32	73,411.42			110,048.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,062.20	2,296.80			3,359.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,050.00			2,050.00
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	0.00	0.00	0.00	0.00	0.00	163,775.64	242,757.61	0.00		406,533.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	163,775.64	242,757.61	0.00		406,533.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										3,588,207.92
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)										9,633,764.12
	TOTAL COSTS										13,628,505.29

* 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	25,853,573.14	14,429,818.94
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)	25,853,573.14	14,429,818.94
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	1,572.00	
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)	1,572.00	

SELPA: Natomas Unified (CY)

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:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Natomas Unified (CY)

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</u> (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)	<u>0.00</u> (b)	

If (b) is greater than (a).

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

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

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).

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

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:

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SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 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	31,869,774.50		
b. Less: Expenditures paid from federal sources	2,255,408.30		
c. Expenditures paid from state and local sources	29,614,366.20	25,853,573.14	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		25,853,573.14	
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	29,614,366.20	25,853,573.14	3,760,793.06

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 FY 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	31,869,774.50		
b. Less: Expenditures paid from federal sources	2,255,408.30		
c. Expenditures paid from state and local sources	29,614,366.20	25,853,573.14	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		25,853,573.14	
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	29,614,366.20	25,853,573.14	
d. Special education unduplicated pupil count	1,546	1,572	
e. Per capita state and local expenditures (A2c/A2d)	19,155.48	16,446.29	2,709.19

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.

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B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year FY 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	13,628,505.29	14,429,818.94	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,429,818.94	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,628,505.29	14,429,818.94	(801,313.65)

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 FY 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	13,628,505.29	14,429,818.94	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		14,429,818.94	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,628,505.29	14,429,818.94	
b. Special education unduplicated pupil count	1,546	1,572	
c. Per capita local expenditures (B2a/B2b)	8,815.33	9,179.27	(363.94)

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.

Vina Guzman
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Executive Director
Title

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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								1,546
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	2,168,749.00	0.00	0.00	0.00	359,535.00	8,097,595.00		10,625,879.00
2000-2999	Classified Salaries	327,994.00	0.00	0.00	0.00	131,919.00	4,774,798.00		5,234,711.00
3000-3999	Employee Benefits	815,947.00	0.00	0.00	0.00	156,670.00	4,239,834.00		5,212,451.00
4000-4999	Books and Supplies	4,004.00	0.00	0.00	0.00	0.00	173,452.00		177,456.00
5000-5999	Services and Other Operating Expenditures	153,217.00	0.00	0.00	0.00	0.00	3,008,791.00		3,162,008.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	7,000.00	0.00	0.00	0.00	0.00	0.00		7,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,476,911.00	0.00	0.00	0.00	648,124.00	20,294,470.00	0.00	24,419,505.00
7310	Transfers of Indirect Costs	1,696,833.00	0.00	0.00	0.00	0.00	0.00		1,696,833.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,696,833.00	0.00	0.00	0.00	0.00	0.00	0.00	1,696,833.00
	TOTAL COSTS	5,173,744.00	0.00	0.00	0.00	648,124.00	20,294,470.00	0.00	26,116,338.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	2,168,749.00	0.00	0.00	0.00	359,535.00	7,849,243.00		10,377,527.00
2000-2999	Classified Salaries	284,670.00	0.00	0.00	0.00	0.00	1,198,336.00		1,483,006.00
3000-3999	Employee Benefits	803,156.00	0.00	0.00	0.00	107,542.00	2,712,295.00		3,622,993.00
4000-4999	Books and Supplies	4,004.00	0.00	0.00	0.00	0.00	151,944.00		155,948.00
5000-5999	Services and Other Operating Expenditures	153,217.00	0.00	0.00	0.00	0.00	2,878,791.00		3,032,008.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	7,000.00	0.00	0.00	0.00	0.00	0.00		7,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,420,796.00	0.00	0.00	0.00	467,077.00	14,790,609.00	0.00	18,678,482.00
7310	Transfers of Indirect Costs	1,277,060.00	0.00	0.00	0.00	0.00	0.00		1,277,060.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,277,060.00	0.00	0.00	0.00	0.00	0.00	0.00	1,277,060.00
	TOTAL BEFORE OBJECT 8980	4,697,856.00	0.00	0.00	0.00	467,077.00	14,790,609.00	0.00	19,955,542.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								4,058,937.00
	TOTAL COSTS								24,014,479.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	296,188.00		296,188.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	155,730.00		155,730.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	136,919.00		136,919.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	14,055.00		14,055.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,483.00		6,483.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	609,375.00	0.00	609,375.00
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	0.00	0.00	0.00	0.00	0.00	609,375.00	0.00	609,375.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								4,058,937.00
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)								8,832,443.00
	TOTAL COSTS								13,500,755.00

* 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									1,546
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,030,285.00	0.00	0.00	0.00	302,027.16	2,512,178.30	4,542,713.10		9,387,203.56
2000-2999	Classified Salaries	332,804.20	0.00	0.00	0.00	160,783.31	2,739,323.06	1,517,209.68		4,750,120.25
3000-3999	Employee Benefits	954,341.76	0.00	0.00	0.00	170,547.88	2,128,505.95	2,506,928.35		5,760,323.94
4000-4999	Books and Supplies	5,632.05	0.00	0.00	0.00	4,103.75	192,105.09	29,113.48		230,954.37
5000-5999	Services and Other Operating Expenditures	194,485.73	0.00	0.00	0.00	34,916.00	5,241,990.54	167,757.62		5,639,149.89
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	3,517,548.74	0.00	0.00	0.00	672,378.10	12,814,102.94	8,763,722.23	0.00	25,767,752.01
7310	Transfers of Indirect Costs	1,268,267.87	0.00	0.00	0.00	0.00	0.00	0.00		1,268,267.87
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)	4,833,754.62								4,833,754.62
	Total Indirect Costs	1,268,267.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,268,267.87
	TOTAL COSTS	4,785,816.61	0.00	0.00	0.00	672,378.10	12,814,102.94	8,763,722.23	0.00	27,036,019.88
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	230,146.34	0.00		230,146.34
2000-2999	Classified Salaries	63,676.35	0.00	0.00	0.00	160,783.31	2,161,657.10	1,132,775.61		3,518,892.37
3000-3999	Employee Benefits	14,483.09	0.00	0.00	0.00	51,368.22	917,278.06	472,630.91		1,455,760.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	4,103.75	46,608.68	0.00		50,712.43
5000-5999	Services and Other Operating Expenditures	46,701.92	0.00	0.00	0.00	0.00	50,613.70	126,166.00		223,481.62
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	124,861.36	0.00	0.00	0.00	216,255.28	3,406,303.88	1,731,572.52	0.00	5,478,993.04
7310	Transfers of Indirect Costs	364,623.18	0.00	0.00	0.00	0.00	0.00	0.00		364,623.18
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	364,623.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364,623.18
	TOTAL BEFORE OBJECT 8980	489,484.54	0.00	0.00	0.00	216,255.28	3,406,303.88	1,731,572.52	0.00	5,843,616.22
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									3,588,207.92
	TOTAL COSTS									2,255,408.30

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	2,030,285.00	0.00	0.00	0.00	302,027.16	2,282,031.96	4,542,713.10		9,157,057.22
2000-2999	Classified Salaries	269,127.85	0.00	0.00	0.00	0.00	577,665.96	384,434.07		1,231,227.88
3000-3999	Employee Benefits	939,858.67	0.00	0.00	0.00	119,179.66	1,211,227.89	2,034,297.44		4,304,563.66
4000-4999	Books and Supplies	5,632.05	0.00	0.00	0.00	0.00	145,496.41	29,113.48		180,241.94
5000-5999	Services and Other Operating Expenditures	147,783.81	0.00	0.00	0.00	34,916.00	5,191,376.84	41,591.62		5,415,668.27
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	3,392,687.38	0.00	0.00	0.00	456,122.82	9,407,799.06	7,032,149.71	0.00	20,288,758.97
7310	Transfers of Indirect Costs	903,644.69	0.00	0.00	0.00	0.00	0.00	0.00		903,644.69
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)	4,833,754.62								4,833,754.62
	Total Indirect Costs	903,644.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	903,644.69
	TOTAL BEFORE OBJECT 8980	4,296,332.07	0.00	0.00	0.00	456,122.82	9,407,799.06	7,032,149.71	0.00	21,192,403.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									3,588,207.92
	TOTAL COSTS									24,780,611.58
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	164,999.39		164,999.39
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	126,076.12	0.00		126,076.12
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	36,637.32	73,411.42		110,048.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,062.20	2,296.80		3,359.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,050.00		2,050.00
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	0.00	0.00	0.00	0.00	0.00	163,775.64	242,757.61	0.00	406,533.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	163,775.64	242,757.61	0.00	406,533.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									3,588,207.92
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)									9,633,764.12
	TOTAL COSTS									13,628,505.29

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

SELPA: Natomas Unified (CY)

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:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Natomas Unified (CY) _____

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: Natomas Unified (CY)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 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	26,116,338.00		
b. Less: Expenditures paid from federal sources	2,101,859.00		
c. Expenditures paid from state and local sources	24,014,479.00	29,614,366.20	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,614,366.20	
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	24,014,479.00	29,614,366.20	(5,599,887.20)

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 FY 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	26,116,338.00		
b. Less: Expenditures paid from federal sources	2,101,859.00		
c. Expenditures paid from state and local sources	24,014,479.00	29,614,366.20	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		29,614,366.20	
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	24,014,479.00	29,614,366.20	
d. Special education unduplicated pupil count	1546	1546	
e. Per capita state and local expenditures (A2c/A2d)	15,533.30	19,155.48	(3,622.18)

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: Natomas Unified (CY)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	13,500,755.00	13,628,505.29	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,628,505.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,500,755.00	13,628,505.29	(127,750.29)

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 FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	13,500,755.00	13,628,505.29	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		13,628,505.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	13,500,755.00	13,628,505.29	
b. Special education unduplicated pupil count	1,546	1,546	
c. Per capita local expenditures (B2a/B2b)	8,732.70	8,815.33	(82.63)

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.

Vina Guzman
Contact Name

916-567-5400
Telephone Number

Executive Director
Title

vguzman@natomasunified.org
Email Address

SELPA: Natomas Unified (CY)

Object Code	Description	Natomas Unified (CY00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Natomas Unified (CY)

Object Code	Description	Natomas Unified (CY00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,120,810.35)	0.00	(252,733.78)				
Other Sources/Uses Detail					806,234.56	187,556.95		
Fund Reconciliation							1,204,842.25	1,207,450.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	2,143,729.50	0.00	0.00	0.00				
Other Sources/Uses Detail					369,615.00	616,734.00		
Fund Reconciliation							1,075,895.00	762,607.91
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,175.00	0.00	16,572.98	0.00				
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation							50,000.00	16,572.98
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	75,742.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	75,742.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	9,543.29	0.00	160,418.76	0.00				
Other Sources/Uses Detail					142,665.33	0.00		
Fund Reconciliation							75,599.75	160,418.80
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,248,000.00	0.00		
Fund Reconciliation							16,090.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	559,115.56		
Fund Reconciliation							0.00	189,500.56
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	6,248,000.00		
Fund Reconciliation							0.00	16,090.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - 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	(34,637.44)	0.00	0.00				
Other Sources/Uses Detail					0.00	5,108.38		
Fund Reconciliation							5,955.25	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,155,447.79	(2,155,447.79)	252,733.74	(252,733.78)	7,616,514.89	7,616,514.89	2,428,382.25	2,428,382.25

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Unaudited Actuals
2019-20 Unaudited Actuals
Technical Review Checks

Natomas Unified

Sacramento 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-3220-0-0000-0000-9110	3220	-2,167,498.51
Explanation: This is due to COVID expenditures. Revenue to be received in 20-21.		
01-3220-0-0000-2420-4300	3220	236,421.55
01-3220-0-0000-3120-1200	3220	18,725.68
01-3220-0-0000-3120-3101	3220	3,202.09
01-3220-0-0000-3120-3301	3220	271.54
01-3220-0-0000-3120-3501	3220	9.36
01-3220-0-0000-3120-3601	3220	308.78
01-3220-0-0000-3120-3701	3220	187.27
01-3220-0-0000-7200-4300	3220	14,169.72
01-3220-0-0000-7200-4400	3220	24,503.86
01-3220-0-0000-7200-5900	3220	10,865.44
01-3220-0-0000-8110-4300	3220	12,908.64
01-3220-0-0000-8110-5800	3220	142.23
01-3220-0-0000-8200-4300	3220	21,427.18
01-3220-0-1110-1000-1100	3220	108,978.11
01-3220-0-1110-1000-2100	3220	47,844.09
01-3220-0-1110-1000-2900	3220	265,337.91
01-3220-0-1110-1000-3101	3220	17,803.14
01-3220-0-1110-1000-3202	3220	14,900.08
01-3220-0-1110-1000-3301	3220	1,881.88
01-3220-0-1110-1000-3302	3220	23,246.52
01-3220-0-1110-1000-3501	3220	54.50
01-3220-0-1110-1000-3502	3220	156.55
01-3220-0-1110-1000-3601	3220	1,797.18
01-3220-0-1110-1000-3602	3220	5,206.60
01-3220-0-1110-1000-3701	3220	1,089.77
01-3220-0-1110-1000-3702	3220	3,131.83
01-3220-0-1110-1000-4200	3220	5,381.49
01-3220-0-1110-1000-4300	3220	1,123,846.43
01-3220-0-1110-1000-5800	3220	30,605.84
01-3220-0-1110-1000-5900	3220	173,093.25
09-3220-7-0000-0000-9610	3220	6,384.00

09-3220-7-1110-1000-4300	3220	5,322.66
09-3220-7-1110-1000-5900	3220	1,061.34
09-3220-8-0000-0000-9610	3220	5,320.00
09-3220-8-1110-1000-4300	3220	4,435.55
09-3220-8-1110-1000-5900	3220	884.45
09-3220-9-0000-0000-9610	3220	3,496.00
09-3220-9-1110-1000-4300	3220	2,914.79
09-3220-9-1110-1000-5900	3220	581.21
09-3220-0-0000-0000-979Z	3220	-15,200.00
09-3220-0-0000-0000-9790	3220	-15,200.00
01-3220-0-0000-0000-979Z	3220	-2,167,498.51
01-3220-0-0000-0000-9790	3220	-2,167,498.51

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			
01-3220-0-0000-0000-9110	01					3220	-2,167,498.51	
01-3220-0-0000-0000-9790	01					3220	-2,167,498.51	
01-3220-0-0000-0000-979Z	01					3220	-2,167,498.51	
01-3220-0-0000-2420-4300	01					3220	236,421.55	
01-3220-0-0000-3120-1200	01					3220	18,725.68	
01-3220-0-0000-3120-3101	01					3220	3,202.09	
01-3220-0-0000-3120-3301	01					3220	271.54	
01-3220-0-0000-3120-3501	01					3220	9.36	
01-3220-0-0000-3120-3601	01					3220	308.78	
01-3220-0-0000-3120-3701	01					3220	187.27	
01-3220-0-0000-7200-4300	01					3220	14,169.72	
01-3220-0-0000-7200-4400	01					3220	24,503.86	
01-3220-0-0000-7200-5900	01					3220	10,865.44	
01-3220-0-0000-8110-4300	01					3220	12,908.64	
01-3220-0-0000-8110-5800	01					3220	142.23	
01-3220-0-0000-8200-4300	01					3220	21,427.18	
01-3220-0-1110-1000-1100	01					3220	108,978.11	
01-3220-0-1110-1000-2100	01					3220	47,844.09	
01-3220-0-1110-1000-2900	01					3220	265,337.91	
01-3220-0-1110-1000-3101	01					3220	17,803.14	
01-3220-0-1110-1000-3202	01					3220	14,900.08	
01-3220-0-1110-1000-3301	01					3220	1,881.88	
01-3220-0-1110-1000-3302	01					3220	23,246.52	
01-3220-0-1110-1000-3501	01					3220	54.50	
01-3220-0-1110-1000-3502	01					3220	156.55	
01-3220-0-1110-1000-3601	01					3220	1,797.18	
01-3220-0-1110-1000-3602	01					3220	5,206.60	
01-3220-0-1110-1000-3701	01					3220	1,089.77	
01-3220-0-1110-1000-3702	01					3220	3,131.83	
01-3220-0-1110-1000-4200	01					3220	5,381.49	
01-3220-0-1110-1000-4300	01					3220	1,123,846.43	
01-3220-0-1110-1000-5800	01					3220	30,605.84	
01-3220-0-1110-1000-5900	01					3220	173,093.25	
Explanation: This is due to COVID expenditures. Revenue to be received in 20-21.								
09-3220-0-0000-0000-9790	09					3220	-15,200.00	
09-3220-0-0000-0000-979Z	09					3220	-15,200.00	
09-3220-7-0000-0000-9610	09					3220	6,384.00	
09-3220-7-1110-1000-4300	09					3220	5,322.66	
09-3220-7-1110-1000-5900	09					3220	1,061.34	

09-3220-8-0000-0000-9610	09	3220	5,320.00
09-3220-8-1110-1000-4300	09	3220	4,435.55
09-3220-8-1110-1000-5900	09	3220	884.45
09-3220-9-0000-0000-9610	09	3220	3,496.00
09-3220-9-1110-1000-4300	09	3220	2,914.79
09-3220-9-1110-1000-5900	09	3220	581.21

Explanation: This is due to COVID expenditures. Revenue to be received in 20-21.

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT			
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3220-0-0000-0000-9110	3220	9110	-2,167,498.51
Explanation: This is due to COVID expenditures. Revenue to be received in 20-21.			
09-3220-7-0000-0000-9610	3220	9610	6,384.00
09-3220-8-0000-0000-9610	3220	9610	5,320.00
09-3220-9-0000-0000-9610	3220	9610	3,496.00
Explanation: This is due to COVID expenditures. Revenue to be received in 20-21.			
01-3220-0-0000-0000-9790	3220	9790	-2,167,498.51
09-3220-0-0000-0000-9790	3220	9790	-15,200.00
Explanation: This is due to COVID expenditures. Revenue to be received in 20-21.			
12-6105-0-0000-0000-9790	6105	9790	-13,534.17
Explanation: Fund 12 has a fund balance due to unearned revenue recorded in prior year.			

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

EXCEPTION

ACCOUNT			
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9791	6105	9791	-13,534.17

GENERAL LEDGER CHECKS

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	3210	-200,370.78
Explanation: This is due to COVID expenditures. Revenue to be received in 20-21.		
01	3220	-2,167,498.51
Explanation: This is due to COVID expenditures. Revenue to be received in 20-21.		
Total of negative resource balances for Fund 01		-2,367,869.29

Total of negative resource balances for Fund 13	-139,615.16
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13	5310	9790	-157,655.28
Explanation:Resource 5310 has a negative EFB due to the impact of COVID closure on nutrition programs.			

SUPPLEMENTAL CHECKS

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) is less than the allowable percentage. **EXCEPTION**

Percent of Current Cost of Education
Expended for Classroom Compensation (Line 15 in Form CEA) 54.91%

Allowable percentage for Unified 55.00%

District is exempt from EC Section 41372 as
reported in Current Expense (Line 16 in Form CEA). No

DEBT-ACTIVITY - (O) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: **EXCEPTION**

<u>Long-Term Liability Type</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>
DEBT.GOV.COPS.9666	56,450,000.00	56,450,000.00

EXPORT CHECKS

Checks Completed.