

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Estimated Actuals	2020-21 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	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		
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		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		G

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

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: CUSD District Office
Date: June 15, 2020

Place: 1163 E 7th Street, Chico CA 95928
Date: June 24, 2020
Time: 06:00 PM

Adoption Date: June 24, 2020

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

Contact person for additional information on the budget reports:

Name: Kevin J. Bultema

Telephone: (530) 891-3000 x20112

Title: Assistant Superintendent Business Services

E-mail: kbultema@chicousd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
				Jun 24, 2020
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	113,273,236.00	0.00	113,273,236.00	104,221,403.00	0.00	104,221,403.00	-8.0%
2) Federal Revenue		8100-8299	1,434,957.00	7,754,971.00	9,189,928.00	0.00	13,221,676.00	13,221,676.00	43.9%
3) Other State Revenue		8300-8599	4,261,383.00	17,102,054.00	21,363,437.00	2,296,261.00	15,111,697.00	17,407,958.00	-18.5%
4) Other Local Revenue		8600-8799	1,861,765.00	4,979,218.00	6,840,983.00	1,203,839.00	4,504,821.00	5,708,660.00	-16.6%
5) TOTAL, REVENUES			120,831,341.00	29,836,243.00	150,667,584.00	107,721,503.00	32,838,194.00	140,559,697.00	-6.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	48,742,257.00	12,786,282.00	61,528,539.00	45,812,442.00	15,942,232.00	61,754,674.00	0.4%
2) Classified Salaries		2000-2999	13,345,389.00	9,059,454.00	22,404,843.00	14,448,976.00	9,794,354.00	24,243,330.00	8.2%
3) Employee Benefits		3000-3999	28,495,312.00	18,433,244.00	46,928,556.00	28,627,641.00	17,375,809.00	46,003,450.00	-2.0%
4) Books and Supplies		4000-4999	3,376,701.00	3,154,294.00	6,530,995.00	3,362,915.00	4,688,760.00	8,051,675.00	23.3%
5) Services and Other Operating Expenditures		5000-5999	8,086,326.00	4,926,244.00	13,012,570.00	8,341,914.00	5,668,933.00	14,010,847.00	7.7%
6) Capital Outlay		6000-6999	0.00	642,789.00	642,789.00	0.00	319,977.00	319,977.00	-50.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	897,049.00	761,259.00	1,658,308.00	577,688.00	736,930.00	1,314,618.00	-20.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,333,077.00)	2,001,967.00	(331,110.00)	(2,507,755.00)	2,154,842.00	(352,913.00)	6.6%
9) TOTAL, EXPENDITURES			100,609,957.00	51,765,533.00	152,375,490.00	98,663,821.00	56,681,837.00	155,345,658.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,221,384.00	(21,929,290.00)	(1,707,906.00)	9,057,682.00	(23,843,643.00)	(14,785,961.00)	765.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,130,000.00	0.00	3,130,000.00	3,089,250.00	0.00	3,089,250.00	-1.3%
b) Transfers Out		7600-7629	1,191,120.00	0.00	1,191,120.00	501,989.00	0.00	501,989.00	-57.9%
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	(20,265,878.00)	20,265,878.00	0.00	(20,878,880.00)	20,878,880.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,326,998.00)	20,265,878.00	1,938,880.00	(18,291,619.00)	20,878,880.00	2,587,261.00	33.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,894,386.00	(1,663,412.00)	230,974.00	(9,233,937.00)	(2,964,763.00)	(12,198,700.00)	-5381.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,208,955.00	4,911,738.00	28,120,693.00	25,103,341.00	3,248,326.00	28,351,667.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,208,955.00	4,911,738.00	28,120,693.00	25,103,341.00	3,248,326.00	28,351,667.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,208,955.00	4,911,738.00	28,120,693.00	25,103,341.00	3,248,326.00	28,351,667.00	0.8%
2) Ending Balance, June 30 (E + F1e)			25,103,341.00	3,248,326.00	28,351,667.00	15,869,404.00	283,563.00	16,152,967.00	-43.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,200.00	0.00	25,200.00	25,200.00	0.00	25,200.00	0.0%
Stores		9712	131,014.41	0.00	131,014.41	131,014.00	0.00	131,014.00	0.0%
Prepaid Items		9713	581,228.98	499,335.61	1,080,564.59	581,229.00	0.00	581,229.00	-46.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	2,748,990.39	2,748,990.39	0.00	283,563.00	283,563.00	-89.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	8,531,731.00	0.00	8,531,731.00	8,464,396.00	0.00	8,464,396.00	-0.8%
Board Reserve 2%	0000	9780				3,106,913.00		3,106,913.00	
Board Reserve 18-19 One-time Funds	0000	9780				1,798,313.00		1,798,313.00	
ERATE	0000	9780				429,780.00		429,780.00	
15-16 One-time Funds	0000	9780				0.00			
17-18 One-time Funds	0000	9780				0.00			
19-20 One-time Funds	0000	9780				1,719,765.00		1,719,765.00	
Temp Educational Impact Aid (EIA)	0000	9780				1,409,625.00		1,409,625.00	
Board Reserve 2%	0000	9780	3,071,332.00		3,071,332.00				
Board Reserve 18-19 One-time Funds	0000	9780	1,821,492.00		1,821,492.00				
ERATE	0000	9780	429,780.00		429,780.00				
15-16 One-time Funds Carryover	0000	9780	46,708.00		46,708.00				
17-18 One-time Funds Carryover	0000	9780	33,029.00		33,029.00				
19-20 One-time Funds Carryover	0000	9780	1,719,765.00		1,719,765.00				
Temp Education Impact Aid (EIA)	0000	9780	1,409,625.00		1,409,625.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,606,998.00	0.00	4,606,998.00	4,675,429.00	0.00	4,675,429.00	1.5%
Unassigned/Unappropriated Amount			11,227,168.61	0.00	11,227,168.61	1,992,136.00	0.00	1,992,136.00	-82.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	52,428,792.59	(15,871,343.37)	36,557,449.22				
1) Fair Value Adjustment to Cash in County Treasury		9111	121,385.62	0.00	121,385.62				
b) in Banks		9120	151,589.90	0.00	151,589.90				
c) in Revolving Cash Account		9130	25,200.00	0.00	25,200.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	14,825.25	0.00	14,825.25				
4) Due from Grantor Government		9290	30,895.00	10,405.96	41,300.96				
5) Due from Other Funds		9310	393,769.00	0.00	393,769.00				
6) Stores		9320	131,014.41	0.00	131,014.41				
7) Prepaid Expenditures		9330	581,228.98	506,175.61	1,087,404.59				
8) Other Current Assets		9340	2,500.00	0.00	2,500.00				
9) TOTAL, ASSETS			53,881,200.75	(15,354,761.80)	38,526,438.95				
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	5,372,567.26	0.00	5,372,567.26				
2) Due to Grantor Governments		9590	652,652.00	33,750.18	686,402.18				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	33,748.00	0.00	33,748.00				
6) TOTAL, LIABILITIES			6,058,967.26	33,750.18	6,092,717.44				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			47,822,233.49	(15,388,511.98)	32,433,721.51				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	60,743,014.00	0.00	60,743,014.00	48,656,782.00	0.00	48,656,782.00	-19.9%
Education Protection Account State Aid - Current Year		8012	15,045,054.00	0.00	15,045,054.00	15,033,084.00	0.00	15,033,084.00	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	723,393.00	0.00	723,393.00	773,015.00	0.00	773,015.00	6.9%
Timber Yield Tax		8022	9,607.00	0.00	9,607.00	2,626.00	0.00	2,626.00	-72.7%
Other Subventions/In-Lieu Taxes		8029	18,935.00	0.00	18,935.00	18,371.00	0.00	18,371.00	-3.0%
County & District Taxes									
Secured Roll Taxes		8041	36,246,831.00	0.00	36,246,831.00	39,711,929.00	0.00	39,711,929.00	9.6%
Unsecured Roll Taxes		8042	3,107,148.00	0.00	3,107,148.00	3,224,292.00	0.00	3,224,292.00	3.8%
Prior Years' Taxes		8043	80,834.00	0.00	80,834.00	99,016.00	0.00	99,016.00	22.5%
Supplemental Taxes		8044	611,108.00	0.00	611,108.00	564,215.00	0.00	564,215.00	-7.7%
Education Revenue Augmentation Fund (ERAF)		8045	(8,715,610.00)	0.00	(8,715,610.00)	(9,805,063.00)	0.00	(9,805,063.00)	12.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,066,417.00	0.00	10,066,417.00	10,468,948.00	0.00	10,468,948.00	4.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			117,936,731.00	0.00	117,936,731.00	108,747,215.00	0.00	108,747,215.00	-7.8%
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	(4,663,495.00)	0.00	(4,663,495.00)	(4,525,812.00)	0.00	(4,525,812.00)	-3.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			113,273,236.00	0.00	113,273,236.00	104,221,403.00	0.00	104,221,403.00	-8.0%
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	1,764,033.00	1,764,033.00	0.00	2,915,495.00	2,915,495.00	65.3%
Special Education Discretionary Grants		8182	0.00	227,325.00	227,325.00	0.00	278,368.00	278,368.00	22.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	25,332.00	0.00	25,332.00	0.00	0.00	0.00	-100.0%
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		3,146,886.00	3,146,886.00		3,793,756.00	3,793,756.00	20.6%
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		382,605.00	382,605.00		627,228.00	627,228.00	63.9%
Title III, Part A, Immigrant Student Program	4201	8290		5,000.00	5,000.00		2,625,914.00	2,625,914.00	52418.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		102,480.00	102,480.00		96,876.00	96,876.00	-5.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		923,262.00	923,262.00		1,417,943.00	1,417,943.00	53.6%
Career and Technical Education	3500-3599	8290		110,473.00	110,473.00		89,034.00	89,034.00	-19.4%
All Other Federal Revenue	All Other	8290	1,409,625.00	1,092,907.00	2,502,532.00	0.00	1,377,062.00	1,377,062.00	-45.0%
TOTAL, FEDERAL REVENUE			1,434,957.00	7,754,971.00	9,189,928.00	0.00	13,221,676.00	13,221,676.00	43.9%
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		4,450,848.00	4,450,848.00		4,338,610.00	4,338,610.00	-2.5%
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	492,607.00	0.00	492,607.00	491,167.00	0.00	491,167.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	1,935,619.00	731,131.00	2,666,750.00	1,805,094.00	637,092.00	2,442,186.00	-8.4%
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		948,019.00	948,019.00		1,100,094.00	1,100,094.00	16.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,147,970.00	2,147,970.00		1,218,591.00	1,218,591.00	-43.3%
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		373,538.00	373,538.00		412,710.00	412,710.00	10.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		74,396.00	74,396.00		35,000.00	35,000.00	-53.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,833,157.00	8,376,152.00	10,209,309.00	0.00	7,369,600.00	7,369,600.00	-27.8%
TOTAL, OTHER STATE REVENUE			4,261,383.00	17,102,054.00	21,363,437.00	2,296,261.00	15,111,697.00	17,407,958.00	-18.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	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	99,890.00	0.00	99,890.00	47,500.00	0.00	47,500.00	-52.4%
Interest		8660	385,000.00	0.00	385,000.00	275,000.00	0.00	275,000.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	164,881.00	0.00	164,881.00	57,296.00	0.00	57,296.00	-65.3%
Transportation Fees From Individuals		8675	26,806.00	0.00	26,806.00	35,000.00	0.00	35,000.00	30.6%
Interagency Services		8677	432,884.00	25,375.00	458,259.00	299,000.00	0.00	299,000.00	-34.8%
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	12,500.00	12,500.00	0.00	7,500.00	7,500.00	-40.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	752,304.00	547,034.00	1,299,338.00	490,043.00	249,449.00	739,492.00	-43.1%
Tuition		8710	0.00	560,389.00	560,389.00	0.00	663,378.00	663,378.00	18.4%
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		3,833,920.00	3,833,920.00		3,584,494.00	3,584,494.00	-6.5%
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			1,861,765.00	4,979,218.00	6,840,983.00	1,203,839.00	4,504,821.00	5,708,660.00	-16.6%
TOTAL, REVENUES			120,831,341.00	29,836,243.00	150,667,584.00	107,721,503.00	32,838,194.00	140,559,697.00	-6.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	39,547,067.00	9,810,391.00	49,357,458.00	36,639,434.00	12,616,689.00	49,256,123.00	-0.2%
Certificated Pupil Support Salaries		1200	3,512,866.00	2,271,029.00	5,783,895.00	3,416,806.00	2,484,452.00	5,901,258.00	2.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,594,529.00	578,103.00	5,172,632.00	4,679,262.00	696,653.00	5,375,915.00	3.9%
Other Certificated Salaries		1900	1,087,795.00	126,759.00	1,214,554.00	1,076,940.00	144,438.00	1,221,378.00	0.6%
TOTAL, CERTIFICATED SALARIES			48,742,257.00	12,786,282.00	61,528,539.00	45,812,442.00	15,942,232.00	61,754,674.00	0.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,270,557.00	6,832,631.00	8,103,188.00	1,529,264.00	6,947,537.00	8,476,801.00	4.6%
Classified Support Salaries		2200	4,763,865.00	1,318,616.00	6,082,481.00	5,286,879.00	1,844,978.00	7,131,857.00	17.3%
Classified Supervisors' and Administrators' Salaries		2300	961,147.00	253,497.00	1,214,644.00	1,006,354.00	298,876.00	1,305,230.00	7.5%
Clerical, Technical and Office Salaries		2400	4,719,257.00	298,836.00	5,018,093.00	4,868,567.00	307,819.00	5,176,386.00	3.2%
Other Classified Salaries		2900	1,630,563.00	355,874.00	1,986,437.00	1,757,912.00	395,144.00	2,153,056.00	8.4%
TOTAL, CLASSIFIED SALARIES			13,345,389.00	9,059,454.00	22,404,843.00	14,448,976.00	9,794,354.00	24,243,330.00	8.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,979,748.00	9,262,829.00	17,242,577.00	7,604,014.00	7,795,486.00	15,399,500.00	-10.7%
PERS		3201-3202	2,538,306.00	1,932,648.00	4,470,954.00	2,873,269.00	2,090,098.00	4,963,367.00	11.0%
OASDI/Medicare/Alternative		3301-3302	1,805,120.00	936,677.00	2,741,797.00	1,867,105.00	1,004,337.00	2,871,442.00	4.7%
Health and Welfare Benefits		3401-3402	11,590,306.00	4,718,408.00	16,308,714.00	11,753,131.00	4,876,518.00	16,629,649.00	2.0%
Unemployment Insurance		3501-3502	31,742.00	11,163.00	42,905.00	31,983.00	11,780.00	43,763.00	2.0%
Workers' Compensation		3601-3602	1,561,909.00	553,839.00	2,115,748.00	1,571,765.00	578,922.00	2,150,687.00	1.7%
OPEB, Allocated		3701-3702	1,653,099.00	563,737.00	2,216,836.00	1,694,485.00	601,801.00	2,296,286.00	3.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,335,082.00	453,943.00	1,789,025.00	1,231,889.00	416,867.00	1,648,756.00	-7.8%
TOTAL, EMPLOYEE BENEFITS			28,495,312.00	18,433,244.00	46,928,556.00	28,627,641.00	17,375,809.00	46,003,450.00	-2.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	96,142.00	477,810.00	573,952.00	78,550.00	1,400,000.00	1,478,550.00	157.6%
Books and Other Reference Materials		4200	63,205.00	48,537.00	111,742.00	82,547.00	3,758.00	86,305.00	-22.8%
Materials and Supplies		4300	2,921,067.00	1,826,842.00	4,747,909.00	2,950,973.00	2,766,382.00	5,717,355.00	20.4%
Noncapitalized Equipment		4400	296,287.00	801,105.00	1,097,392.00	250,845.00	518,620.00	769,465.00	-29.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,376,701.00	3,154,294.00	6,530,995.00	3,362,915.00	4,688,760.00	8,051,675.00	23.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	153,008.00	205,336.00	358,344.00	156,636.00	500,267.00	656,903.00	83.3%
Dues and Memberships		5300	31,595.00	3,250.00	34,845.00	32,023.00	3,000.00	35,023.00	0.5%
Insurance		5400 - 5450	1,051,694.00	0.00	1,051,694.00	1,121,613.00	0.00	1,121,613.00	6.6%
Operations and Housekeeping Services		5500	3,400,730.00	5,780.00	3,406,510.00	3,274,500.00	5,800.00	3,280,300.00	-3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	265,908.00	414,342.00	680,250.00	250,450.00	149,060.00	399,510.00	-41.3%
Transfers of Direct Costs		5710	(65,527.00)	65,527.00	0.00	(64,365.00)	64,365.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,761.00	(1,970.00)	9,791.00	4,667.00	0.00	4,667.00	-52.3%
Professional/Consulting Services and Operating Expenditures		5800	2,814,786.00	4,217,359.00	7,032,145.00	3,099,670.00	4,930,281.00	8,029,951.00	14.2%
Communications		5900	422,371.00	16,620.00	438,991.00	466,720.00	16,160.00	482,880.00	10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,086,326.00	4,926,244.00	13,012,570.00	8,341,914.00	5,668,933.00	14,010,847.00	7.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	467,541.00	467,541.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	175,248.00	175,248.00	0.00	319,977.00	319,977.00	82.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	642,789.00	642,789.00	0.00	319,977.00	319,977.00	-50.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	2,576.00	2,576.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	279,698.00	758,683.00	1,038,381.00	234,373.00	736,930.00	971,303.00	-6.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	26,222.00	0.00	26,222.00	15,880.00	0.00	15,880.00	-39.4%
Other Debt Service - Principal		7439	591,129.00	0.00	591,129.00	327,435.00	0.00	327,435.00	-44.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			897,049.00	761,259.00	1,658,308.00	577,688.00	736,930.00	1,314,618.00	-20.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,001,967.00)	2,001,967.00	0.00	(2,154,842.00)	2,154,842.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(331,110.00)	0.00	(331,110.00)	(352,913.00)	0.00	(352,913.00)	6.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,333,077.00)	2,001,967.00	(331,110.00)	(2,507,755.00)	2,154,842.00	(352,913.00)	6.6%
TOTAL, EXPENDITURES			100,609,957.00	51,765,533.00	152,375,490.00	98,663,821.00	56,681,837.00	155,345,658.00	1.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,005,000.00	0.00	3,005,000.00	3,000,000.00	0.00	3,000,000.00	-0.2%
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	125,000.00	0.00	125,000.00	89,250.00	0.00	89,250.00	-28.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,130,000.00	0.00	3,130,000.00	3,089,250.00	0.00	3,089,250.00	-1.3%
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	1,191,120.00	0.00	1,191,120.00	501,989.00	0.00	501,989.00	-57.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,191,120.00	0.00	1,191,120.00	501,989.00	0.00	501,989.00	-57.9%
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	(21,567,412.00)	21,567,412.00	0.00	(20,878,880.00)	20,878,880.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,301,534.00	(1,301,534.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,265,878.00)	20,265,878.00	0.00	(20,878,880.00)	20,878,880.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(18,326,998.00)	20,265,878.00	1,938,880.00	(18,291,619.00)	20,878,880.00	2,587,261.00	33.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	113,273,236.00	0.00	113,273,236.00	104,221,403.00	0.00	104,221,403.00	-8.0%
2) Federal Revenue		8100-8299	1,434,957.00	7,754,971.00	9,189,928.00	0.00	13,221,676.00	13,221,676.00	43.9%
3) Other State Revenue		8300-8599	4,261,383.00	17,102,054.00	21,363,437.00	2,296,261.00	15,111,697.00	17,407,958.00	-18.5%
4) Other Local Revenue		8600-8799	1,861,765.00	4,979,218.00	6,840,983.00	1,203,839.00	4,504,821.00	5,708,660.00	-16.6%
5) TOTAL REVENUES			120,831,341.00	29,836,243.00	150,667,584.00	107,721,503.00	32,838,194.00	140,559,697.00	-6.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		62,355,220.00	36,114,799.00	98,470,019.00	60,512,984.00	40,195,821.00	100,708,805.00	2.3%
2) Instruction - Related Services	2000-2999		10,826,586.00	1,773,432.00	12,600,018.00	10,027,305.00	1,997,000.00	12,024,305.00	-4.6%
3) Pupil Services	3000-3999		10,481,495.00	5,839,550.00	16,321,045.00	10,833,412.00	6,520,138.00	17,353,550.00	6.3%
4) Ancillary Services	4000-4999		1,139,568.00	41,950.00	1,181,518.00	1,123,854.00	39,269.00	1,163,123.00	-1.6%
5) Community Services	5000-5999		79,175.00	0.00	79,175.00	52,200.00	0.00	52,200.00	-34.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,412,279.00	2,074,395.00	8,486,674.00	6,982,748.00	2,785,974.00	9,768,722.00	15.1%
8) Plant Services	8000-8999		8,418,585.00	5,160,148.00	13,578,733.00	8,553,630.00	4,406,705.00	12,960,335.00	-4.6%
9) Other Outgo	9000-9999	Except 7600-7699	897,049.00	761,259.00	1,658,308.00	577,688.00	736,930.00	1,314,618.00	-20.7%
10) TOTAL EXPENDITURES			100,609,957.00	51,765,533.00	152,375,490.00	98,663,821.00	56,681,837.00	155,345,658.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,221,384.00	(21,929,290.00)	(1,707,906.00)	9,057,682.00	(23,843,643.00)	(14,785,961.00)	765.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,130,000.00	0.00	3,130,000.00	3,089,250.00	0.00	3,089,250.00	-1.3%
b) Transfers Out		7600-7629	1,191,120.00	0.00	1,191,120.00	501,989.00	0.00	501,989.00	-57.9%
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	(20,265,878.00)	20,265,878.00	0.00	(20,878,880.00)	20,878,880.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(18,326,998.00)	20,265,878.00	1,938,880.00	(18,291,619.00)	20,878,880.00	2,587,261.00	33.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,894,386.00	(1,663,412.00)	230,974.00	(9,233,937.00)	(2,964,763.00)	(12,198,700.00)	-5381.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,208,955.00	4,911,738.00	28,120,693.00	25,103,341.00	3,248,326.00	28,351,667.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,208,955.00	4,911,738.00	28,120,693.00	25,103,341.00	3,248,326.00	28,351,667.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,208,955.00	4,911,738.00	28,120,693.00	25,103,341.00	3,248,326.00	28,351,667.00	0.8%
2) Ending Balance, June 30 (E + F1e)			25,103,341.00	3,248,326.00	28,351,667.00	15,869,404.00	283,563.00	16,152,967.00	-43.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,200.00	0.00	25,200.00	25,200.00	0.00	25,200.00	0.0%
Stores		9712	131,014.41	0.00	131,014.41	131,014.00	0.00	131,014.00	0.0%
Prepaid Items		9713	581,228.98	499,335.61	1,080,564.59	581,229.00	0.00	581,229.00	-46.2%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	2,748,990.39	2,748,990.39	0.00	283,563.00	283,563.00	-89.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	8,531,731.00	0.00	8,531,731.00	8,464,396.00	0.00	8,464,396.00	-0.8%
Board Reserve 2%	0000	9780				3,106,913.00		3,106,913.00	
Board Reserve 18-19 One-time Funds	0000	9780				1,798,313.00		1,798,313.00	
ERATE	0000	9780				429,780.00		429,780.00	
15-16 One-time Funds	0000	9780				0.00			
17-18 One-time Funds	0000	9780				0.00			
19-20 One-time Funds	0000	9780				1,719,765.00		1,719,765.00	
Temp Educational Impact Aid (EIA)	0000	9780				1,409,625.00		1,409,625.00	
Board Reserve 2%	0000	9780	3,071,332.00		3,071,332.00				
Board Reserve 18-19 One-time Funds	0000	9780	1,821,492.00		1,821,492.00				
ERATE	0000	9780	429,780.00		429,780.00				
15-16 One-time Funds Carryover	0000	9780	46,708.00		46,708.00				
17-18 One-time Funds Carryover	0000	9780	33,029.00		33,029.00				
19-20 One-time Funds Carryover	0000	9780	1,719,765.00		1,719,765.00				
Temp Education Impact Aid (EIA)	0000	9780	1,409,625.00		1,409,625.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,606,998.00	0.00	4,606,998.00	4,675,429.00	0.00	4,675,429.00	1.5%
Unassigned/Unappropriated Amount		9790	11,227,168.61	0.00	11,227,168.61	1,992,136.00	0.00	1,992,136.00	-82.3%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	131,853.00	18,302.00
6230	California Clean Energy Jobs Act	23,599.00	0.00
6300	Lottery: Instructional Materials	396,868.98	0.00
6500	Special Education	87,113.00	0.00
7311	Classified School Employee Professional Development Block Grant	91,336.00	56,996.00
7510	Low-Performing Students Block Grant	574,139.00	0.00
7810	Other Restricted State	192,095.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	547,414.81	192,649.00
9010	Other Restricted Local	704,571.60	15,616.00
Total, Restricted Balance		2,748,990.39	283,563.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,053,278.00	1,036,279.00	-1.6%
4) Other Local Revenue		8600-8799	31,350.00	26,250.00	-16.3%
5) TOTAL, REVENUES			1,084,628.00	1,062,529.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	267,894.00	281,510.00	5.1%
2) Classified Salaries		2000-2999	297,075.00	357,097.00	20.2%
3) Employee Benefits		3000-3999	351,625.00	432,403.00	23.0%
4) Books and Supplies		4000-4999	130,868.00	22,000.00	-83.2%
5) Services and Other Operating Expenditures		5000-5999	10,730.00	3,000.00	-72.0%
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	58,585.00	56,664.00	-3.3%
9) TOTAL, EXPENDITURES			1,116,777.00	1,152,674.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,149.00)	(90,145.00)	180.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,149.00)	(90,145.00)	180.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,112.00	105,963.00	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,112.00	105,963.00	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,112.00	105,963.00	-23.3%
2) Ending Balance, June 30 (E + F1e)			105,963.00	15,818.00	-85.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			105,963.00	15,818.00	-85.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	206,716.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	46,846.00		
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			253,562.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	227.10		
2) Due to Grantor Governments		9590	7,462.22		
3) Due to Other Funds		9610	35,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			42,689.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			210,873.50		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,053,278.00	1,036,279.00	-1.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,053,278.00	1,036,279.00	-1.6%
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	1,850.00	1,250.00	-32.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	25,000.00	25,000.00	0.0%
Interagency Services		8677	4,500.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,350.00	26,250.00	-16.3%
TOTAL, REVENUES			1,084,628.00	1,062,529.00	-2.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	179,836.00	189,048.00	5.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	88,058.00	92,462.00	5.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			267,894.00	281,510.00	5.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	285,956.00	337,905.00	18.2%
Classified Support Salaries		2200	1,900.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,219.00	19,192.00	108.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			297,075.00	357,097.00	20.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	27,318.00	26,399.00	-3.4%
PERS		3201-3202	77,864.00	111,693.00	43.4%
OASDI/Medicare/Alternative		3301-3302	34,102.00	39,880.00	16.9%
Health and Welfare Benefits		3401-3402	163,743.00	202,659.00	23.8%
Unemployment Insurance		3501-3502	291.00	330.00	13.4%
Workers' Compensation		3601-3602	14,422.00	16,176.00	12.2%
OPEB, Allocated		3701-3702	15,459.00	15,670.00	1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,426.00	19,596.00	6.3%
TOTAL, EMPLOYEE BENEFITS			351,625.00	432,403.00	23.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,000.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	119,918.00	22,000.00	-81.7%
Noncapitalized Equipment		4400	5,950.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			130,868.00	22,000.00	-83.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,900.00	0.00	-100.0%
Dues and Memberships		5300	1,580.00	0.00	-100.0%
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	6,250.00	3,000.00	-52.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,730.00	3,000.00	-72.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	58,585.00	56,664.00	-3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			58,585.00	56,664.00	-3.3%
TOTAL, EXPENDITURES			1,116,777.00	1,152,674.00	3.2%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,053,278.00	1,036,279.00	-1.6%
4) Other Local Revenue		8600-8799	31,350.00	26,250.00	-16.3%
5) TOTAL, REVENUES			1,084,628.00	1,062,529.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		910,025.00	932,796.00	2.5%
2) Instruction - Related Services	2000-2999		144,024.00	163,214.00	13.3%
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		58,585.00	56,664.00	-3.3%
8) Plant Services	8000-8999		4,143.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,116,777.00	1,152,674.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,149.00)	(90,145.00)	180.4%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,149.00)	(90,145.00)	180.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	138,112.00	105,963.00	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,112.00	105,963.00	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,112.00	105,963.00	-23.3%
2) Ending Balance, June 30 (E + F1e)			105,963.00	15,818.00	-85.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			105,963.00	15,818.00	-85.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	105,963.00	15,818.00
Total, Restricted Balance		<u>105,963.00</u>	<u>15,818.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,665,243.00	4,586,041.00	25.1%
3) Other State Revenue		8300-8599	339,133.00	396,022.00	16.8%
4) Other Local Revenue		8600-8799	571,219.00	572,770.00	0.3%
5) TOTAL, REVENUES			4,575,595.00	5,554,833.00	21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,088,297.00	2,198,380.00	5.3%
3) Employee Benefits		3000-3999	1,283,862.00	1,399,175.00	9.0%
4) Books and Supplies		4000-4999	1,837,936.00	2,211,628.00	20.3%
5) Services and Other Operating Expenditures		5000-5999	119,698.00	125,833.00	5.1%
6) Capital Outlay		6000-6999	146,539.00	113,000.00	-22.9%
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	272,525.00	296,249.00	8.7%
9) TOTAL, EXPENDITURES			5,748,857.00	6,344,265.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,173,262.00)	(789,432.00)	-32.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,191,120.00	501,989.00	-57.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,191,120.00	501,989.00	-57.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,858.00	(287,443.00)	-1709.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	394,585.00	412,443.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			394,585.00	412,443.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			394,585.00	412,443.00	4.5%
2) Ending Balance, June 30 (E + F1e)			412,443.00	125,000.00	-69.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	122,082.60	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			290,360.40	125,000.00	-57.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	45,865.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	480.16		
b) in Banks		9120	1,277.64		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	122,082.60		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			169,705.91		
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	60.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	358,769.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			358,829.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(189,123.20)		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,665,243.00	4,586,041.00	25.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,665,243.00	4,586,041.00	25.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	339,133.00	396,022.00	16.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			339,133.00	396,022.00	16.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	484,750.00	480,500.00	-0.9%
Leases and Rentals		8650	1,350.00	250.00	-81.5%
Interest		8660	(8,975.00)	(9,980.00)	11.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	4,431.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	89,663.00	102,000.00	13.8%
TOTAL, OTHER LOCAL REVENUE			571,219.00	572,770.00	0.3%
TOTAL, REVENUES			4,575,595.00	5,554,833.00	21.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,689,529.00	1,805,346.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	354,000.00	346,775.00	-2.0%
Clerical, Technical and Office Salaries		2400	44,768.00	46,259.00	3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,088,297.00	2,198,380.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	368,099.00	424,820.00	15.4%
OASDI/Medicare/Alternative		3301-3302	159,652.00	170,487.00	6.8%
Health and Welfare Benefits		3401-3402	549,433.00	598,580.00	8.9%
Unemployment Insurance		3501-3502	1,071.00	1,143.00	6.7%
Workers' Compensation		3601-3602	53,411.00	56,234.00	5.3%
OPEB, Allocated		3701-3702	58,901.00	57,866.00	-1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	93,295.00	90,045.00	-3.5%
TOTAL, EMPLOYEE BENEFITS			1,283,862.00	1,399,175.00	9.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	239,991.00	272,000.00	13.3%
Noncapitalized Equipment		4400	14,264.00	25,000.00	75.3%
Food		4700	1,583,681.00	1,914,628.00	20.9%
TOTAL, BOOKS AND SUPPLIES			1,837,936.00	2,211,628.00	20.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,357.00	3,000.00	27.3%
Dues and Memberships		5300	437.00	450.00	3.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,500.00	18,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,791.00)	(4,667.00)	-52.3%
Professional/Consulting Services and Operating Expenditures		5800	103,500.00	103,750.00	0.2%
Communications		5900	4,695.00	4,800.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,698.00	125,833.00	5.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	146,539.00	113,000.00	-22.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			146,539.00	113,000.00	-22.9%
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	272,525.00	296,249.00	8.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			272,525.00	296,249.00	8.7%
TOTAL, EXPENDITURES			5,748,857.00	6,344,265.00	10.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,191,120.00	501,989.00	-57.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,191,120.00	501,989.00	-57.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,191,120.00	501,989.00	-57.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,665,243.00	4,586,041.00	25.1%
3) Other State Revenue		8300-8599	339,133.00	396,022.00	16.8%
4) Other Local Revenue		8600-8799	571,219.00	572,770.00	0.3%
5) TOTAL, REVENUES			4,575,595.00	5,554,833.00	21.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,433,283.00	6,003,355.00	10.5%
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		43,049.00	44,661.00	3.7%
7) General Administration	7000-7999		272,525.00	296,249.00	8.7%
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			5,748,857.00	6,344,265.00	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,173,262.00)	(789,432.00)	-32.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,191,120.00	501,989.00	-57.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,191,120.00	501,989.00	-57.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,858.00	(287,443.00)	-1709.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	394,585.00	412,443.00	4.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			394,585.00	412,443.00	4.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			394,585.00	412,443.00	4.5%
2) Ending Balance, June 30 (E + F1e)					
			412,443.00	125,000.00	-69.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	122,082.60	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	290,360.40	125,000.00	-57.0%
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 Estimated Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	290,360.40	125,000.00
Total, Restricted Balance		290,360.40	125,000.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	825,000.00	5,000.00	-99.4%
5) TOTAL, REVENUES			825,000.00	5,000.00	-99.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,132,849.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,996,340.00	550,750.00	-86.2%
6) Capital Outlay		6000-6999	30,802,566.00	16,750,000.00	-45.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			35,931,755.00	17,300,750.00	-51.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,106,755.00)	(17,295,750.00)	-50.7%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,106,755.00)	(17,295,750.00)	-50.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,883,566.00	22,776,811.00	-60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,883,566.00	22,776,811.00	-60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,883,566.00	22,776,811.00	-60.7%
2) Ending Balance, June 30 (E + F1e)			22,776,811.00	5,481,061.00	-75.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			22,776,811.00	5,481,061.00	-75.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	28,097,065.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	260,386.75		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			28,357,452.11		
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	1,028.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,028.68		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			28,356,423.43		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	825,000.00	5,000.00	-99.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			825,000.00	5,000.00	-99.4%
TOTAL, REVENUES			825,000.00	5,000.00	-99.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	112,424.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,020,425.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,132,849.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,996,340.00	550,750.00	-86.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,996,340.00	550,750.00	-86.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	359,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	30,443,566.00	16,750,000.00	-45.0%
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			30,802,566.00	16,750,000.00	-45.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,931,755.00	17,300,750.00	-51.9%

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

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	825,000.00	5,000.00	-99.4%
5) TOTAL, REVENUES			825,000.00	5,000.00	-99.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		35,930,255.00	17,300,000.00	-51.9%
9) Other Outgo	9000-9999	Except 7600-7699	1,500.00	750.00	-50.0%
10) TOTAL, EXPENDITURES			35,931,755.00	17,300,750.00	-51.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(35,106,755.00)	(17,295,750.00)	-50.7%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,106,755.00)	(17,295,750.00)	-50.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	57,883,566.00	22,776,811.00	-60.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,883,566.00	22,776,811.00	-60.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,883,566.00	22,776,811.00	-60.7%
2) Ending Balance, June 30 (E + F1e)			22,776,811.00	5,481,061.00	-75.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			22,776,811.00	5,481,061.00	-75.9%
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 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	22,776,811.00	5,481,061.00
Total, Restricted Balance		<u>22,776,811.00</u>	<u>5,481,061.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,005,000.00	2,975,000.00	-1.0%
5) TOTAL, REVENUES			3,005,000.00	2,975,000.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	399,861.00	506,421.00	26.6%
3) Employee Benefits		3000-3999	191,617.00	261,751.00	36.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	130,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,961,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,682,478.00	768,172.00	-86.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,677,478.00)	2,206,828.00	-182.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	125,000.00	89,250.00	-28.6%
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			(125,000.00)	(89,250.00)	-28.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,802,478.00)	2,117,578.00	-175.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,032,991.00	230,513.00	-92.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,991.00	230,513.00	-92.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,991.00	230,513.00	-92.4%
2) Ending Balance, June 30 (E + F1e)			230,513.00	2,348,091.00	918.6%
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	1,575.13	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			228,937.87	2,348,091.00	925.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,296,873.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	14,703.11		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,575.13		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,313,151.66		
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	201.33		
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			201.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,312,950.33		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	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	2,975,000.00	2,975,000.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,005,000.00	2,975,000.00	-1.0%
TOTAL, REVENUES			3,005,000.00	2,975,000.00	-1.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	352,438.00	448,509.00	27.3%
Clerical, Technical and Office Salaries		2400	47,423.00	57,912.00	22.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			399,861.00	506,421.00	26.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	78,801.00	114,761.00	45.6%
OASDI/Medicare/Alternative		3301-3302	29,731.00	37,908.00	27.5%
Health and Welfare Benefits		3401-3402	58,677.00	82,424.00	40.5%
Unemployment Insurance		3501-3502	202.00	255.00	26.2%
Workers' Compensation		3601-3602	10,233.00	12,533.00	22.5%
OPEB, Allocated		3701-3702	10,316.00	10,270.00	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,657.00	3,600.00	-1.6%
TOTAL, EMPLOYEE BENEFITS			191,617.00	261,751.00	36.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	130,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,961,000.00	0.00	-100.0%
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			4,961,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,682,478.00	768,172.00	-86.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%	
INTERFUND TRANSFERS OUT						
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	125,000.00	89,250.00	-28.6%	
(b) TOTAL, INTERFUND TRANSFERS OUT			125,000.00	89,250.00	-28.6%	
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)						
			56	(125,000.00)	(89,250.00)	-28.6%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,005,000.00	2,975,000.00	-1.0%
5) TOTAL, REVENUES			3,005,000.00	2,975,000.00	-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		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		691,478.00	768,172.00	11.1%
8) Plant Services	8000-8999		4,991,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,682,478.00	768,172.00	-86.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(2,677,478.00)	2,206,828.00	-182.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	125,000.00	89,250.00	-28.6%
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			(125,000.00)	(89,250.00)	-28.6%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,802,478.00)	2,117,578.00	-175.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,032,991.00	230,513.00	-92.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,991.00	230,513.00	-92.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,991.00	230,513.00	-92.4%
2) Ending Balance, June 30 (E + F1e)			230,513.00	2,348,091.00	918.6%
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	1,575.13	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			228,937.87	2,348,091.00	925.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	228,937.87	2,348,091.00
Total, Restricted Balance		<u>228,937.87</u>	<u>2,348,091.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,557,922.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,557,922.00	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)			4,557,922.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,557,922.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,683.00	4,570,605.00	35937.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,683.00	4,570,605.00	35937.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,683.00	4,570,605.00	35937.3%
2) Ending Balance, June 30 (E + F1e)			4,570,605.00	4,570,605.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,570,605.00	4,570,605.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,968.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	53.12		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,021.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,021.57		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	4,557,922.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,557,922.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			4,557,922.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,557,922.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,557,922.00	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)			4,557,922.00	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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,557,922.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,683.00	4,570,605.00	35937.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,683.00	4,570,605.00	35937.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,683.00	4,570,605.00	35937.3%
2) Ending Balance, June 30 (E + F1e)			4,570,605.00	4,570,605.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,570,605.00	4,570,605.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	4,570,605.00	4,570,605.00
Total, Restricted Balance		<u>4,570,605.00</u>	<u>4,570,605.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,830,000.00	3,875,000.00	1.2%
5) TOTAL, REVENUES			3,830,000.00	3,875,000.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	230,000.00	141,000.00	-38.7%
5) Services and Other Operating Expenditures		5000-5999	356,625.00	40,000.00	-88.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			586,625.00	181,000.00	-69.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,243,375.00	3,694,000.00	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,005,000.00	3,000,000.00	-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			(3,005,000.00)	(3,000,000.00)	-0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			238,375.00	694,000.00	191.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,415,263.00	2,653,638.00	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,415,263.00	2,653,638.00	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,415,263.00	2,653,638.00	9.9%
2) Ending Balance, June 30 (E + F1e)			2,653,638.00	3,347,638.00	26.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	13,700.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,639,938.00	3,347,638.00	26.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,078,046.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	9,835.35		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	13,700.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,101,581.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,101,581.91		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,800,000.00	3,850,000.00	1.3%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	25,000.00	-16.7%
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			3,830,000.00	3,875,000.00	1.2%
TOTAL, REVENUES			3,830,000.00	3,875,000.00	1.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	225,000.00	141,000.00	-37.3%
TOTAL, BOOKS AND SUPPLIES			230,000.00	141,000.00	-38.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	356,625.00	40,000.00	-88.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			356,625.00	40,000.00	-88.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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			586,625.00	181,000.00	-69.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,005,000.00	3,000,000.00	-0.2%
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			3,005,000.00	3,000,000.00	-0.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,005,000.00)	(3,000,000.00)	-0.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,830,000.00	3,875,000.00	1.2%
5) TOTAL, REVENUES			3,830,000.00	3,875,000.00	1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		586,625.00	181,000.00	-69.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			586,625.00	181,000.00	-69.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,243,375.00	3,694,000.00	13.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,005,000.00	3,000,000.00	-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			(3,005,000.00)	(3,000,000.00)	-0.2%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			238,375.00	694,000.00	191.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,415,263.00	2,653,638.00	9.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,415,263.00	2,653,638.00	9.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,415,263.00	2,653,638.00	9.9%
2) Ending Balance, June 30 (E + F1e)			2,653,638.00	3,347,638.00	26.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	13,700.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,639,938.00	3,347,638.00	26.8%
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 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	2,639,938.00	3,347,638.00
Total, Restricted Balance		<u>2,639,938.00</u>	<u>3,347,638.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,138,657.00	13,644,500.00	12.4%
5) TOTAL, REVENUES			12,138,657.00	13,644,500.00	12.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,002,750.00	14,288,150.00	9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,002,750.00	14,288,150.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(864,093.00)	(643,650.00)	-25.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(864,093.00)	(643,650.00)	-25.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,329,372.00	19,465,279.00	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,329,372.00	19,465,279.00	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,329,372.00	19,465,279.00	-4.3%
2) Ending Balance, June 30 (E + F1e)			19,465,279.00	18,821,629.00	-3.3%
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			19,465,279.00	18,821,629.00	-3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,310,331.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	83,792.55		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,394,123.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			20,394,123.92		

Description	Resource Codes	Object Codes	2019-20 Estimated 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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies					
Secured Roll		8611	10,913,407.00	12,700,000.00	16.4%
Unsecured Roll		8612	824,000.00	585,000.00	-29.0%
Prior Years' Taxes		8613	3,750.00	4,500.00	20.0%
Supplemental Taxes		8614	165,000.00	165,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	232,500.00	190,000.00	-18.3%
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			12,138,657.00	13,644,500.00	12.4%
TOTAL, REVENUES			12,138,657.00	13,644,500.00	12.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,075,000.00	7,850,000.00	11.0%
Bond Interest and Other Service Charges		7434	5,927,750.00	6,438,150.00	8.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,002,750.00	14,288,150.00	9.9%
TOTAL, EXPENDITURES			13,002,750.00	14,288,150.00	9.9%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,138,657.00	13,644,500.00	12.4%
5) TOTAL, REVENUES			12,138,657.00	13,644,500.00	12.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,002,750.00	14,288,150.00	9.9%
10) TOTAL, EXPENDITURES			13,002,750.00	14,288,150.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(864,093.00)	(643,650.00)	-25.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(864,093.00)	(643,650.00)	-25.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,329,372.00	19,465,279.00	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,329,372.00	19,465,279.00	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,329,372.00	19,465,279.00	-4.3%
2) Ending Balance, June 30 (E + F1e)			19,465,279.00	18,821,629.00	-3.3%
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	19,465,279.00	18,821,629.00	-3.3%
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	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	19,465,279.00	18,821,629.00
Total, Restricted Balance		<u>19,465,279.00</u>	<u>18,821,629.00</u>

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,797.79	11,797.79	11,809.04	11,795.72	11,795.72	11,797.79
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)	11,797.79	11,797.79	11,809.04	11,795.72	11,795.72	11,797.79
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,797.79	11,797.79	11,809.04	11,795.72	11,795.72	11,797.79
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Chico Unified School District
2020-21 Cash Flow

	Estimated Jul	Estimated Aug	Estimated Sep	Estimated Oct	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2020-21 Original
A. BEGINNING CASH	19,460,960	26,330,164	16,230,629	15,324,520	7,922,624	4,639,276	28,544,550	26,704,083	20,184,713	15,736,778	18,036,602	16,468,304			
B. RECEIPTS															
Principal Apportionment															
State Aid	2,384,182	2,384,182	4,281,797	4,281,797	4,281,797	4,281,797	4,281,797	3,795,229	3,795,229	2,960,279	(0)	0	11,928,696	48,656,782	48,656,782
EPA	0	0	3,758,271	0	0	3,758,271	0	0	3,758,271	0	0	0	3,758,271	15,033,084	15,033,084
Property Tax	0	0	0	45,057	3,469,416	26,133,262	315,401	225,287	0	9,236,757	5,632,168	0	0	45,057,349	45,057,349
In-Lieu Property Taxes	0	(271,549)	(543,097)	(362,065)	(362,065)	(362,065)	(362,065)	(362,065)	(615,510)	(294,178)	(294,178)	(294,178)	(402,797)	(4,525,812)	(4,525,812)
Federal Revenues	33,922	0	848,276	1,673,475	647,680	373,687	2,383,895	17,825	300,602	2,021,908	3,555,114	311,723	1,053,568	13,221,676	13,221,676
Other State Sources	212,592	212,592	2,440,718	575,277	1,013,993	1,521,803	681,343	452,434	751,511	1,673,906	115,272	334,822	1,647,310	11,633,574	11,633,574
Other Local Revenues	9,023	36,790	65,879	166,678	154,818	268,036	2,616,227	103,338	212,655	160,081	1,364,918	339,145	148,203	5,645,790	5,651,364
TOTAL RECEIPTS	2,639,719	2,362,016	10,851,844	6,380,220	9,205,639	35,974,791	9,916,598	4,232,048	8,202,758	15,758,752	10,373,295	691,513	18,133,252	134,722,443	134,728,017
C. DISBURSEMENTS															
Salaries & Benefits	(1,640,952)	(9,971,939)	(10,981,755)	(12,244,026)	(11,360,436)	(11,234,209)	(11,107,982)	(11,107,982)	(11,234,209)	(11,234,209)	(11,612,890)	(11,234,209)	(1,262,270)	(126,227,070)	(126,227,070)
Operating Expenditures	(1,827,377)	(2,055,799)	(1,598,955)	(2,055,799)	(1,142,111)	(1,142,111)	(1,370,533)	(1,142,111)	(1,370,533)	(1,827,377)	(1,827,377)	(2,284,221)	(3,197,911)	(22,842,218)	(22,842,215)
TOTAL DISBURSEMENTS	(3,468,330)	(12,027,738)	(12,580,710)	(14,299,825)	(12,502,547)	(12,376,321)	(12,478,515)	(12,250,093)	(12,604,743)	(13,061,587)	(13,440,268)	(13,518,431)	(4,460,181)	(149,069,288)	(149,069,285)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	0	1,544,625	0	0	1,544,625	0	0	3,089,250	3,089,250
Transfers Out	0	0	0	0	0	0	0	0	0	(351,392)	0	(150,597)	0	(501,989)	(501,989)
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	0	1,544,625	0	(351,392)	1,544,625	(150,597)	0	2,587,261	2,587,261
INTERFUND BORROWING															
Due From Other Funds (9310)	550,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due To Other Funds (9610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	550,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable															
State Aid - PY	9,140,863	0	0	0	0	0	0	0	0	0	0	0	0	9,140,863	9,140,863
Federal A/R	111,282	54,204	468,850	155,330	0	32,509	0	0	0	0	0	0	0	822,175	822,175
Other State A/R	87,203	0	510,893	281,012	0	0	721,450	0	0	0	0	0	991,225	2,591,783	2,591,783
Other Local A/R	82,723	100,873	145,753	81,366	13,561	274,294	0	0	0	0	0	0	0	698,571	698,571
Accounts Payable															
Prior Year Corrections		0	0	0	0	0	0	(45,950)	(45,950)	(45,950)	(45,950)	(45,950)	0	(229,749)	(229,749)
In-Lieu	(115,477)	0	(302,738)	0	0	0	0	0	0	0	0	0	0	(418,215)	(418,215)
Salaries & Benefits	(392,110)	0	0	0	0	0	0	0	0	0	0	0	0	(392,110)	(392,110)
Operating A/P	(1,766,669)	(588,890)	0	0	0	0	0	0	0	0	0	0	0	(2,355,558)	(2,355,558)
TOTAL PRIOR YEAR	7,147,815	(433,812)	822,758	517,708	13,561	306,803	721,450	(45,950)	(45,950)	(45,950)	(45,950)	(45,950)	991,225	9,857,760	0
E. NET INCREASE/DECREASE (B - C + D)	6,869,204	(10,099,535)	(906,108)	(7,401,897)	(3,283,348)	23,905,274	(1,840,467)	(6,519,370)	(4,447,935)	2,299,823	(1,568,297)	(13,023,464)	14,664,296	(1,901,824)	(11,754,007)
F. ENDING CASH (A + E)	26,330,164	16,230,629	15,324,520	7,922,624	4,639,276	28,544,550	26,704,083	20,184,713	15,736,778	18,036,602	16,468,304	3,444,840			
Auditor's Ending Cash	-	-	0	0	0	0	0	0	0	0	0	0			
Variance	26,330,164	16,230,629	15,324,520	7,922,624	4,639,276	28,544,550	26,704,083	20,184,713	15,736,778	18,036,602	16,468,304	3,444,840			

**Notes for Original Budget:

- Total Other State Revenues: Less STRS On-behalf (\$5,774,384)
- Total Other Local Revenues: Less PY Revenue (\$57,296)
- Salaries and Benefits Expenditures: Less STRS On-behalf (\$5,774,384)

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 24, 2020

For additional information on this certification, please contact:

Name: Kevin J. Bultema

Title: Assistant Superintendent Business Services

Telephone: (530) 891-3000 x20112

E-mail: kbultema@chicousd.org

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	61,528,539.00	301	0.00	303	61,528,539.00	305	2,602,698.00		307	58,925,841.00	309
2000 - Classified Salaries	22,404,843.00	311	0.00	313	22,404,843.00	315	1,495,006.00		317	20,909,837.00	319
3000 - Employee Benefits	46,928,556.00	321	2,216,836.00	323	44,711,720.00	325	1,096,616.00		327	43,615,104.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,530,995.00	331	30,000.00	333	6,500,995.00	335	1,158,524.00		337	5,342,471.00	339
5000 - Services... & 7300 - Indirect Costs	12,681,460.00	341	49,175.00	343	12,632,285.00	345	929,836.00		347	11,702,449.00	349
TOTAL					147,778,382.00	365			TOTAL	140,495,702.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			63.06%
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)	63.06%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	140,495,702.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	61,754,674.00	301	0.00	303	61,754,674.00	305	2,717,894.00		307	59,036,780.00	309
2000 - Classified Salaries	24,243,330.00	311	0.00	313	24,243,330.00	315	1,765,535.00		317	22,477,795.00	319
3000 - Employee Benefits	46,003,450.00	321	2,296,286.00	323	43,707,164.00	325	1,189,925.00		327	42,517,239.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,051,675.00	331	30,000.00	333	8,021,675.00	335	1,935,599.00		337	6,086,076.00	339
5000 - Services... & 7300 - Indirect Costs	13,657,934.00	341	24,506.00	343	13,633,428.00	345	1,175,780.00		347	12,457,648.00	349
TOTAL					151,360,271.00	365			TOTAL	142,575,538.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,310,651.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	87,575,613.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	61.42%		
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)	61.42%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	142,575,538.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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	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	174,675,000.00		174,675,000.00			174,675,000.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	263,726.00		263,726.00			263,726.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,362,195.00		2,362,195.00			2,362,195.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	598,917.00		598,917.00			598,917.00	
Governmental activities long-term liabilities	177,899,838.00	0.00	177,899,838.00	0.00	0.00	177,899,838.00	0.00
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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,813,427.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 123,831,675.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.89%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,063,528.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,720,082.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	61,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	142,896.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	508,007.78
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,017.59
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)	8,497,931.37
9. Carry-Forward Adjustment (Part IV, Line F)	181,637.89
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,679,569.26

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	98,294,771.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,600,018.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	16,321,045.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,181,518.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	79,175.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	757,450.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	11,635.00
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)	60,793.00
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)	12,551,318.22
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)	49,848.41
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,058,192.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,746,112.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	146,711,875.63

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)	5.79%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.92%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,497,931.37</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(59,285.18)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(99,828.01)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.56%) times Part III, Line B19); zero if negative	<u>181,637.89</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.89%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>181,637.89</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>181,637.89</u>

Approved indirect cost rate: 5.56%
Highest rate used in any program: 5.89%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,931,156.00	150,000.00	5.12%
01	3310	1,659,641.00	92,275.00	5.56%
01	3311	11,479.00	638.00	5.56%
01	3315	111,640.00	6,207.00	5.56%
01	3550	105,213.00	5,260.00	5.00%
01	4035	408,758.00	20,720.00	5.07%
01	4124	656,837.00	32,840.00	5.00%
01	4127	166,618.00	6,000.00	3.60%
01	4201	4,722.00	278.00	5.89%
01	4203	172,574.00	2,500.00	1.45%
01	5654	42,814.00	2,380.00	5.56%
01	6010	997,730.00	24,809.00	2.49%
01	6011	10,636.00	531.00	4.99%
01	6230	5,458.00	303.00	5.55%
01	6387	276,152.00	15,354.00	5.56%
01	6388	171,861.00	9,555.00	5.56%
01	6500	23,643,915.00	1,314,600.00	5.56%
01	6690	82,529.00	4,126.00	5.00%
01	6695	2,031,790.00	29,525.00	1.45%
01	7311	11,069.00	615.00	5.56%
01	7370	70,478.00	3,918.00	5.56%
01	7388	195,867.00	10,890.00	5.56%
01	7510	304,054.00	10,248.00	3.37%
01	7810	34,256.00	1,905.00	5.56%
01	8150	4,632,759.00	255,119.00	5.51%
01	9010	980,917.00	1,371.00	0.14%
12	6105	1,053,692.00	58,585.00	5.56%
13	5310	4,906,447.00	251,209.00	5.12%
13	5320	373,297.00	19,112.00	5.12%

Chico Unified (61424) - LCFF 20-21 Original Budget						43977						v21.1a																																																											
LOCAL CONTROL FUNDING FORMULA												2019-20						2020-21																																																					
CALCULATE LCFF TARGET												COLA & Augmentation						Base Grant Proration						Unduplicated Pupil Percentage																																															
Unduplicated as % of Enrollment												3.260%						0.00%						49.45%						49.45%																																									
												ADA						Base						Gr Span						Supp						Concen						TARGET																													
Grades TK-3												3,669.57						7,702						801						841						-						34,288,266																													
Grades 4-6												2,595.24						7,818												773						-						22,296,226																													
Grades 7-8												1,773.14						8,050												796						-						15,685,454																													
Grades 9-12												3,801.66						9,329						243						947						-						39,988,410																													
Subtract NSS												-						-						-						-						-						-						-																							
NSS Allowance												-						-						-						-						-						-						-																							
TOTAL BASE												11,839.61						98,292,077						3,863,130						10,103,151						-						112,258,358																													
Targeted Instructional Improvement Block Grant																																										523,290																													
Home-to-School Transportation																																																629,271																							
Small School District Bus Replacement Program																																																-																							
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET																																																113,410,919																							
Funded Based on Target Formula (based on prior year P-2 certification)																																																						TRUE																	
ECONOMIC RECOVERY TARGET PAYMENT																																																						-																	
CALCULATE LCFF FLOOR																																																																							
Current year Funded ADA times Base per ADA																																																																							
Current year Funded ADA times Other RL per ADA																																																																							
Necessary Small School Allowance at 12-13 rates																																																																							
2012-13 Categoryals																																																																							
Floor Adjustments																																																																							
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA																																																																							
Less Fair Share Reduction																																																																							
Non-CDE certified New Charter: District PY rate * CY ADA																																																																							
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA																																																																							
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR																																																																							
CALCULATE LCFF PHASE-IN ENTITLEMENT																																																																							
LOCAL CONTROL FUNDING FORMULA TARGET																																																																							
LOCAL CONTROL FUNDING FORMULA FLOOR																																																																							
LCFF Need (LCFF Target less LCFF Floor, if positive)																																																																							
Current Year Gap Funding																																																																							
ECONOMIC RECOVERY PAYMENT																																																																							
Miscellaneous Adjustments																																																																							
LCFF Entitlement before Minimum State Aid provision																																																																							
CALCULATE STATE AID																																																																							
Transition Entitlement																																																																							
Local Revenue (including RDA)																																																																							
Gross State Aid																																																																							
CALCULATE MINIMUM STATE AID																																																																							
2012-13 RL/Charter Gen BG adjusted for ADA																																																																							
2012-13 NSS Allowance (deficit)																																																																							
Minimum State Aid Adjustments																																																																							
Less Current Year Property Taxes/In Lieu																																																																							
Subtotal State Aid for Historical RL/Charter General BG																																																																							
Categorical funding from 2012-13																																																																							
Charter Categorical Block Grant adjusted for ADA																																																																							
Minimum State Aid Guarantee Before Proration Factor																																																																							
Proration Factor																																																																							
Minimum State Aid Guarantee																																																																							
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																																																							
Local Control Funding Formula Target Base (2019-20 forward)																																																																							
Minimum State Aid plus Property Taxes including RDA																																																																							
Offset																																																																							
Minimum State Aid Prior to Offset																																																																							
Total Minimum State Aid with Offset																																																																							
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Additional State Aid (Additional SA)																																																																							
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)																																																																							
CHANGE OVER PRIOR YEAR																																																																							
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Charter in-Lieu Taxes																																																																							
LCFF pre COE, Choice, Supp																																																																							

Chico Unified (61424) - LCFF 20-21 Original Budget		43977		v21.1a		
LOCAL CONTROL FUNDING FORMULA		2021-22		2022-23		
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	2.480%		-12.18%	49.46%	49.46%	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	3,530.31	7,092	738	775	-	30,376,706
Grades 4-6	2,653.86	7,199		712	-	20,995,018
Grades 7-8	1,838.01	7,412		733	-	14,970,950
Grades 9-12	3,805.93	8,590	223	872	-	36,859,602
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	11,828.11	90,458,366	3,450,560	9,289,820	-	103,198,746
Targeted Instructional Improvement Block Grant						470,961
Home-to-School Transportation						566,344
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						104,236,051
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						-
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA			12-13 Rate	21-22 ADA		
Current year Funded ADA times Other RL per ADA			5,267.41	11,828.11		62,303,505
Necessary Small School Allowance at 12-13 rates			53.42	11,828.11		631,858
						-
2012-13 Categoricals						10,293,591
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 3,062.10	11,828.11		36,218,856
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						109,447,810
CALCULATE LCFF PHASE-IN ENTITLEMENT						
LOCAL CONTROL FUNDING FORMULA TARGET						104,236,051
LOCAL CONTROL FUNDING FORMULA FLOOR						109,447,810
LCFF Need (LCFF Target less LCFF Floor, if positive)						-
Current Year Gap Funding				100.00%		-
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						104,236,051
CALCULATE STATE AID						
Transition Entitlement						104,236,051
Local Revenue (including RDA)						(40,538,466)
Gross State Aid						63,697,585
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	21-22 ADA		N/A
2012-13 NSS Allowance (deficit)			5,320.83	11,828.11		62,935,363
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(40,538,466)
Subtotal State Aid for Historical RL/Charter General BG						22,396,897
Categorical funding from 2012-13						10,293,591
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						32,690,488
Proration Factor						-10.00%
Minimum State Aid Guarantee						29,421,439
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Target Base (2019-20 forward)						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						63,697,585
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						104,236,051
CHANGE OVER PRIOR YEAR			0.01%	7,719		
LCFF Entitlement PER ADA						8,813
PER ADA CHANGE OVER PRIOR YEAR			0.03%	3		
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
State Aid			Increase			2021-22
Property Taxes net of in-lieu			0.01%	7,719		63,697,585
Charter in-Lieu Taxes			0.00%	-		40,538,466
LCFF pre COE, Choice, Supp			0.01%	7,719		104,236,051
			Increase			2022-23
State Aid			0.05%	32,818		63,730,403
Property Taxes net of in-lieu			0.00%	-		40,538,466
LCFF pre COE, Choice, Supp			0.03%	32,818		104,268,869

Chico Unified (61424) - LCFF 20-21 Original Budget						v21.1a	v21.1a					
LOCAL CONTROL FUNDING FORMULA						2023-24	2024-25					
CALCULATE LCFF TARGET							CALCULATE LCFF FLOOR					
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant	Unduplicated Pupil		2023-24	COLA & Augmentation		Base Grant	Unduplicated Pupil Count		2024-25
	1.800%		Proration	Percentage	Percentage		0.000%		Proration	0.00%	0.00%	
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	3,396.25	7,092	738	-	-	26,592,638	-	7,092	738	-	-	-
Grades 4-6	2,673.71	7,199	-	-	-	19,248,038	-	7,199	-	-	-	-
Grades 7-8	1,837.50	7,412	-	-	-	13,619,550	-	7,412	-	-	-	-
Grades 9-12	3,870.19	8,590	223	-	-	34,107,984	-	8,590	223	-	-	-
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	11,777.65	90,198,725	3,369,959	-	-	93,568,684	-	-	-	-	-	-
Targeted Instructional Improvement Block Grant						470,961						470,961
Home-to-School Transportation						566,344						566,344
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						94,605,989						1,037,305
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						-	ECONOMIC RECOVERY TARGET PAYMENT					
CALCULATE LCFF PHASE-IN ENTITLEMENT							CALCULATE STATE AID					
LOCAL CONTROL FUNDING FORMULA TARGET						2023-24	LOCAL CONTROL FUNDING FORMULA TARGET					
LOCAL CONTROL FUNDING FORMULA FLOOR						94,605,989	LOCAL CONTROL FUNDING FORMULA FLOOR					
LCFF Need (LCFF Target less LCFF Floor, if positive)						109,024,806	LCFF Need (LCFF Target less LCFF Floor, if positive)					
Current Year Gap Funding						100.00%	Current Year Gap Funding					
ECONOMIC RECOVERY PAYMENT						-	ECONOMIC RECOVERY PAYMENT					
Miscellaneous Adjustments						-	Miscellaneous Adjustments					
LCFF Entitlement before Minimum State Aid provision						94,605,989	LCFF Entitlement before Minimum State Aid provision					
CALCULATE STATE AID							CALCULATE MINIMUM STATE AID					
Transition Entitlement						94,605,989	Transition Entitlement					
Local Revenue (including RDA)						-	Local Revenue (including RDA)					
Gross State Aid						94,605,989	Gross State Aid					
CALCULATE MINIMUM STATE AID							CALCULATE MINIMUM STATE AID					
2012-13 RL/Charter Gen BG adjusted for ADA						N/A	2012-13 RL/Charter Gen BG adjusted for ADA					
2012-13 NSS Allowance (deficit)						62,666,873	2012-13 NSS Allowance (deficit)					
Minimum State Aid Adjustments						-	Minimum State Aid Adjustments					
Less Current Year Property Taxes/In Lieu						-	Less Current Year Property Taxes/In Lieu					
Subtotal State Aid for Historical RL/Charter General BG						62,666,873	Subtotal State Aid for Historical RL/Charter General BG					
Categorical funding from 2012-13						10,293,591	Categorical funding from 2012-13					
Charter Categorical Block Grant adjusted for ADA						-	Charter Categorical Block Grant adjusted for ADA					
Minimum State Aid Guarantee Before Proration Factor						72,960,464	Minimum State Aid Guarantee Before Proration Factor					
Proration Factor						-10.00%	Proration Factor					
Minimum State Aid Guarantee						65,664,418	Minimum State Aid Guarantee					
CHARTER SCHOOL MINIMUM STATE AID OFFSET							CHARTER SCHOOL MINIMUM STATE AID OFFSET					
Local Control Funding Formula Target Base (2019-20 forward)						-	Local Control Funding Formula Target Base (2019-20 forward)					
Minimum State Aid plus Property Taxes including RDA						-	Minimum State Aid plus Property Taxes including RDA					
Offset						-	Offset					
Minimum State Aid Prior to Offset						-	Minimum State Aid Prior to Offset					
Total Minimum State Aid with Offset						-	Total Minimum State Aid with Offset					
TOTAL STATE AID						94,605,989	TOTAL STATE AID					
Additional State Aid (Additional SA)						-	Additional State Aid (Additional SA)					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						94,605,989	LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					
CHANGE OVER PRIOR YEAR						-9.27% (9,662,880)	CHANGE OVER PRIOR YEAR					
LCFF Entitlement PER ADA						8,033	LCFF Entitlement PER ADA					
PER ADA CHANGE OVER PRIOR YEAR						-8.89% (784)	PER ADA CHANGE OVER PRIOR YEAR					
BASIC AID STATUS (school districts only)						Non-Basic Aid	BASIC AID STATUS (school districts only)					
LCFF SOURCES INCLUDING EXCESS TAXES							LCFF SOURCES INCLUDING EXCESS TAXES					
State Aid						94,605,989	State Aid					
Property Taxes net of in-lieu						-	Property Taxes net of in-lieu					
Charter in-Lieu Taxes						-	Charter in-Lieu Taxes					
LCFF pre COE, Choice, Supp						94,605,989	LCFF pre COE, Choice, Supp					

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		539,444.00	539,444.00
2. State Lottery Revenue	8560	1,935,619.00		731,131.00	2,666,750.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,935,619.00	0.00	1,270,575.00	3,206,194.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,935,619.00			1,935,619.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		470,000.00	470,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			31,000.00	31,000.00
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)		1,935,619.00	0.00	501,000.00	2,436,619.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	769,575.00	769,575.00
D. COMMENTS:					
Teachers use copiers to provide workbook instructional materials.					

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.

**Chico Unified School District
2020-21 Original Budget**

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2020-21 Original Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	104,221,403	14,648	104,236,051	32,818	104,268,869
Federal Sources	8100-8299	0	0	0	0	0
Other State Revenues	8300-8599	2,296,261	(252)	2,296,009	(867)	2,295,142
Other Local Revenues	8600-8799	1,203,839	(10,000)	1,193,839	110,000	1,303,839
TOTAL REVENUES		107,721,503	4,396	107,725,899	141,951	107,867,850
EXPENDITURES						
Certificated Salaries	1000-1999	45,812,442	2,411,550	48,223,992	69,383	48,293,375
Classified Salaries	2000-2999	14,448,976	271,897	14,720,873	196,917	14,917,791
Employee Benefits	3000-3999	28,627,641	313,832	28,941,473	1,511,486	30,452,959
Books and Supplies	4000-4999	3,362,915	3,700	3,366,615	255,000	3,621,615
Services, Other Operating Expenses	5000-5999	8,341,914	106,000	8,447,914	197,355	8,645,269
Capital Outlay	6000-6999	0	0	0	0	0
	7100-7299					
Other Outgo	7400-7499	577,688	0	577,688	0	577,688
Direct Support/Indirect Costs	7300-7399	(2,507,755)	25,000	(2,482,755)	25,000	(2,457,755)
<i>Additional LCAP Services</i>			0	0	0	0
TOTAL EXPENDITURES		98,663,821	3,131,980	101,795,801	2,255,141	104,050,942
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		9,057,682	(3,127,584)	5,930,098	(2,113,190)	3,816,908
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,089,250	93,295	3,182,545	95,000	3,277,545
b) Out	7610-7629	(501,989)	(100,000)	(601,989)	(100,000)	(701,989)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(20,878,880)	(461,171)	(21,340,051)	(589,194)	(21,929,246)
TOTAL OTHER FINANCING SOURCES/USES		(18,291,619)	(467,876)	(18,759,495)	(594,194)	(19,353,690)
NET INCREASE (DECREASE) IN FUND BALANCE						
		(9,233,937)	(3,595,460)	(12,829,397)	(2,707,384)	(15,536,782)
Beginning Fund Balance		25,103,341		15,869,404		3,040,007
Ending Fund Balance		15,869,404		3,040,007		(12,496,775)
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		131,014		131,014		131,014
Prepaid Expenditures		581,229		581,229		581,229
b) Restricted						
c) Committed						
d) Assigned						
Board Reserve - 2%		3,106,913		0		0
Board Reserve - 2018-19 One-time Funds		1,798,313		0		0
ERATE Carryover		429,780		429,780		429,780
15-16 One-time Funds Carryover		0		0		0
17-18 One-time Funds Carryover		0		0		0
19-20 One-time Funds Carryover		1,719,765		0		0
Temp Education Impact Aid (EIA)		1,409,625		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		4,675,429		4,578,995		4,664,583
Unappropriated Fund Balance		1,992,136		(2,706,211)		(18,328,581)

Chico Unified School District
2020-21 Original Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2020-21 Original Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
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MULTI-YEAR ASSUMPTIONS

	2020-21 Changes	2021-22 Changes
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REVENUES

Local Control Funding Formula		
COLA	2.48%	3.26%
COLA Suspension & Base Grant Proration Factor	-12.1780%	-14.9505%
GAP Funding rate	100.00%	100.00%
Projected CBEDS Enrollment	12,350	12,343
Projected P2 ADA	11,793.92	11,787.73
Prior Year P2 ADA	11,795.72	11,793.92
Change in Yr. to Yr. ADA	(1.80)	(6.19)
Federal Revenues		
Loss of Forest Reserve Revenue	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	(252)	(867)
One-time Payment (2015-16)	0	0
One-time Payment (2016-17) - \$214 per ADA	0	0
One-time Payment (2017-18) - \$147 per ADA	0	0
One-time Payment (2018-19) - \$344 per ADA	0	0
One-time Payment (2019-20) - "Special Ed Preschool - UNRESTRICTED"	0	0
One-time Mandate Payment	0	0
Total Change in Other State Revenues	(252)	(867)
Other Local Revenues		
Tuition - International Students	0	0
Interest	(10,000)	(10,000)
19-20 Flood Claim - CJHS	0	0
ERMS Revenue - Offset ERMS Coordinator starting in 20-21	0	120,000
Camp Fire One-time money	0	0
ERATE Reimbursement	0	0
Total Change in Other Local Revenues	(10,000)	110,000
TOTAL CHANGE TO REVENUES	(10,252)	109,133

EXPENDITURES

Certificated Salaries		
Adjust FTE for Increased Enrollment (0 FTE in 21-22 & 1 FTE in 22-23)	0	0
Estimated Step/Column Increases	925,411	964,480
Salary savings from retirements (CUTA est 25 FTE in 21-22, 25 in 22-23)	(1,125,000)	(1,125,000)
Negotiated Compensation Settlement (CBEDS Increase)	0	0
Assistant Principals @ large elementary schools (Shasta, Emma Wilson)	0	0
Restart Grant Ending - Positions Moved to Unrestricted Budget	0	229,903
ESSSER One-time funding - Cert. Offset now in GF	2,611,139	0
Certificated Staff Moving Classrooms due to Construction	0	0
Add ERMHS Coordinator	0	0
Estimated increase cost for Sick Leave for All - Included in Extra Pay Schedule	0	0
Total Change in Certificated Salaries	2,411,550	69,383
Classified Salaries		
Estimated Step Increases	288,980	294,417
Salary savings from retirements (CSEA 15 FTE 21-22 and 15 FTE 22-23)	(142,500)	(142,500)
Negotiated Compensation Settlement	0	0
All Day K - Implementation to Non-Title I Schools (1 3.5hr. Aide per class)	81,918	0
Minimum Wage Impact	0	0
Annual Reclassification Study Cost Limit	0	0
Add'l Custodian for New Classrooms due to Construction	43,500	45,000
Total Change in Classified Salaries	271,897	196,917
Employee Benefits		
Adjust FTE to Increased Enrollment (0 FTE in 21-22 & 1 FTE in 22-23)	0	0

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**Chico Unified School District
2020-21 Original Budget**

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2020-21 Original Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
Benefit Increase from Estimated Step/Column Increases - Certificated		208,736		237,609	
Benefit savings from retirements (CUTA est 25 FTE in 21-22, 25 in 22-23)		(253,755)		(277,155)	
Benefit savings from retirements (CSEA 15 FTE 21-22 and 15 FTE 22-23)		(50,696)		(54,486)	
Benefit Increase from Estimated Step/Column Increases - Classified		102,807		112,573	
Benefit Increase from addition of AP's at largest elementary schools		0		0	
Change in Retiree Health Benefit Costs (OPEB)		25,000		25,000	
Inc STRS Rates (16.15% 20-21), (16.02% 21-22), (18.10% 22-23)		(62,691)		1,004,502	
Inc PERS Rates (20.70% 20-21), (22.84% 21-22), (25.50% 22-23)		315,027		396,813	
Workers comp prior year adjustment		0		0	
Restart Grant Ending - Positions Moved to Unrestricted Budget		0		35,494	
Add'l Custodian for New Classrooms due to Construction		29,405		31,135	
Total Change in Employee Benefits		313,832		1,511,486	
Books and Supplies					
2019-20 Site Discretionary Carryover		0		0	
2019-20 District Unrestricted Carryover		0		0	
2019-20 Safe Schools Carryover		0		0	
2015-16 One-time Funding MYP Spending Plan		0		0	
2016-17 One-time Funding MYP Spending Plan		0		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		0		0	
2018-19 One-time Funding - Place Holder		0		0	
One-time Payment (2019-20) - "Special Ed Preschool - UNRESTRICTED"		0		0	
ERATE One-time expenditures		0		0	
IT Prior Year Carryover		0		0	
All Day K Start-up Supplies (\$1,300 per class for 2 years)		(1,300)		0	
Increase in Textbook Budget		0		250,000	
19-20 Flood Claim - CJHS		0		0	
Fuel - Estimated Cost Increase		5,000		5,000	
Total Change in Books and Supplies		3,700		255,000	
Services, Other Operating Expenses					
Election costs - even years in November		(75,000)		0	
Utilities Increases		114,000		120,675	
Property & Liability Estimated Increase 8% + Add'l Buildings		71,000		76,680	
2015-16 One-time Funding MYP Spending Plan		0		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		0		0	
2018-19 One-time Funding		0		0	
ERATE One-time expenditures		0		0	
Due Diligence for Lifetouch Building Purchase		0		0	
Camp Fire One-time money		0		0	
WASC		(4,000)		0	
Total Change in Services, Other Oper. Expenses		106,000		197,355	
Additional LCAP Services					
Technology - Student Devices		0		0	
IA/Computer Techs		0		0	
IA/Bilingual		0		0	
Targeted Case Managers (TCMs)		0		0	
Counseling Support		0		0	
Total Change in Additional LCAP Services		0		0	
Capital Outlay					
ERATE One-time expenditures		0		0	
8 Buses purchased with Clean Air Grant		0		0	
DO Safety Improvements/Renovation		0		0	
2015-16 One-time Funding MYP Spending Plan		0		0	
Total Change in Capital Outlay		0		0	
Other Outgo					
2018-19 One-time Funding - Payoff Debt Early		0		0	
Total Change in Other Outgo		0		0	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF		25,000		25,000	
Changes to Indirect Costs- Due to End of Grants		0		0	
Total Change in Direct Support/Indirect Costs		25,000		25,000	

Chico Unified School District
2020-21 Original Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION					
	2020-21 Original Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
TOTAL CHANGES IN EXPENDITURES		3,131,980		2,255,141	
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In		93,295		95,000	
b) Out - Camp Fire Funding					
Camp Fire Funding		0			
Nutrition Services Contribution		(100,000)		(100,000)	
		<u>(100,000)</u>		<u>(100,000)</u>	
Other Sources/Uses					
a) Sources		0		0	
b) Uses					
Contributions to Restricted Programs					
Special Ed contribution for supplies/services		0		0	
Special Ed contribution for step and column & compensation increase		(518,503)		(437,665)	
Special Ed encroachment estimated increase		0		0	
Routine Restricted to 3% requirement		99,435		(82,588)	
MAA Transfer from Restricted Resource Code in 19-20		0		0	
Special Ed blended program at Secondary Schools		200,000		0	
Additional teachers & aide time for new classes		(147,000)		0	
GF Contributions to Fed Programs due to FPM		0		0	
New Special Ed Allocation Model (1st Year Implementation 2019-20)		0		0	
BCOE Special Ed Billback		(95,103)		(68,941)	
<u>Total Change in Contributions</u>		<u>(461,171)</u>		<u>(589,194)</u>	
TOTAL CHANGES IN OTHER FINANCING SOURCES		<u>(467,876)</u>		<u>(594,194)</u>	

**Chico Unified School District
2020-21 Original Budget**

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2020-21 Original Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	13,221,676	(4,257,742)	8,963,934	0	8,963,934
Other State Revenues	8300-8599	15,111,697	0	15,111,697	0	15,111,697
Other Local Revenues	8600-8799	4,504,821	0	4,504,821	0	4,504,821
TOTAL REVENUES		32,838,194	(4,257,742)	28,580,452	0	28,580,452
EXPENDITURES						
Certificated Salaries	1000-1999	15,942,232	(3,442,098)	12,500,134	195,776	12,695,910
Classified Salaries	2000-2999	9,794,354	136,000	9,930,354	138,720	10,069,074
Employee Benefits	3000-3999	17,375,809	195,518	17,571,327	103,944	17,675,271
Books and Supplies	4000-4999	4,688,760	(1,877,189)	2,811,571	0	2,811,571
Services, Other Operating Expenses	5000-5999	5,668,933	(1,138,718)	4,530,215	59,351	4,589,566
Capital Outlay	6000-6999	319,977	(319,977)	0	0	0
	7100-7299					
Other Outgo	7400-7499	736,930	0	736,930	0	736,930
Direct Support/Indirect Costs	7300-7399	2,154,842	0	2,154,842	0	2,154,842
			0	0	0	0
TOTAL EXPENDITURES		56,681,837	(6,446,464)	50,235,373	497,791	50,733,165
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(23,843,643)	2,188,722	(21,654,921)	(497,791)	(22,152,713)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	20,878,880	770,071	21,648,951	589,194	22,238,146
TOTAL OTHER FINANCING SOURCES/USES		20,878,880	770,071	21,648,951	589,194	22,238,146
NET INCREASE (DECREASE) IN FUND BALANCE		(2,964,763)	2,958,793	(5,970)	91,403	85,433
Beginning Fund Balance		3,248,326		283,563		277,593
Ending Fund Balance		283,563		277,593		363,026
Components of Fund Balance:						
b) Restricted		283,563		277,593		363,026
Unappropriated Fund Balance		0		0		0

	2020-21 Changes	2021-22 Changes
Federal Revenues		
ESSR Funding 20-21	(2,611,139)	0
Restart Grant	(690,305)	0
Title I Carryover - Deferred Revenue	(956,298)	0
Total Federal Revenues	(4,257,742)	0
Other State Revenues		
Prop 39 Clean Energy	0	
Ending of CCPT rounds 1&2	0	
Ending of Elementary Counseling grant	0	
Special Ed Revenue Impact due to Charters Leaving SELPA	0	0
Total State Revenues	0	0
Other Local Revenues		
Ending Tobacco Prevention Grant - Round 1	0	
Ending of Dell Foundation Grant (rsc 9133)	0	
	0	
Ending of Low Performing Student Grant (rsc 7510) - Ending 20-21	0	0
Total Local Revenues	0	0
Certificated Salaries		
	0	
ESSER Funding 20-21	(2,611,139)	
Restart Grant	(66,561)	
Title I Carryover - Deferred Revenue	(956,298)	
Estimated Step/Column Increases Special Ed	191,900	195,776
Total Change in Certificated Salaries	(3,442,098)	195,776
Classified Salaries		
Negotiated Compensation Settlement	0	0
	0	
Estimated Step/Column Increases Special Ed	136,000	138,720
Total Change in Classified Salaries	136,000	138,720
Employee Benefits		
Negotiated Compensation Settlement	0	
Special Ed Impact - Inc STRS Rates (16.15% 20-21), (16.02% 21-22), (25.5% 22-23)	(11,538)	(187,493)
Special Ed Impact - Inc PERS Rates (22.80% 20-21), (24.90% 21-22), (25.50% 22-23)	150,882	190,165
	0	
Ending of College Readiness Grant	0	
Restart Grant	(35,494)	
Estimated Step/Column Increases Special Ed - Certificated	43,285	48,231
Estimated Step/Column Increases Special Ed - Classified	48,383	53,041
Total Change in Employee Benefits	195,518	103,944
Books and Supplies		
Increase in Special Ed costs	0	0
Restricted Lottery Carryover	(769,575)	
Site Donation Carryover	0	
Low Performing Student Grant (rsc 7510) Carryover & Grant Ending 20-21	(574,139)	
Ending of College Readiness Grant	0	
Donations Carryover	(533,475)	
Reductions Due To Compensation Increase & PERS / STRS Increases	0	
Total Change in Books and Supplies	(1,877,189)	0
Services, Other Operating Expenses		
Routine Restricted Maintenance Carryover	(421,323)	0
Ending of Strong Workforce & CTEIG Grant Funding	(315,423)	
Ending Tobacco Prevention Grant - Round 1	0	
Ending of Dell Foundation Grant (rsc 9133)	0	
Ending of College Readiness Grant	0	
Restart Grant	(435,292)	
Increase in SELPA billback for regional services	0	0
Increase/(Decrease) in RRMA Expenditures due to 3% Requirement	33,320	59,351
BTSA Support Services	0	0
Total Change in Services, Other Oper. Expenses	(1,138,718)	59,351
Capital Outlay		
Ending of Strong Workforce & CTEIG Grant Funding	(319,977)	
Ending of CCPT rounds 1&2	0	
Total Change in Capital Outlay	(319,977)	0

Other Outgo			
COPS Debt Schedule (ends 9-1-17)		0	
Total Change in Other Outgo		0	0
Direct Support/Indirect Costs		0	0
Reductions due to end of grant funding			
Federal Programs		0	0
Farm to School		0	
Prop 39 Clean Energy		0	
Local Programs		0	
Microsoft Voucher		0	
California Partnership Academy		0	
QEIA		0	
Clean Energy	6230	0	
Educator Effectiveness	6264	0	
District MAA transfer of fund balance	9087	0	
NFL Foundation Grant	9125	0	
Other		0	
Total Change from Reductions in Grant Funding		0	0
TOTAL CHANGES IN EXPENDITURES		(6,446,464)	497,791
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
a) In			
b) Out			
Other Sources/Uses			
a) Sources			
b) Uses			
Contributions to Restricted Programs			
Special Ed contribution for supplies/services		0	0
Special Ed contribution for step and column & compensation increase		518,503	437,665
Special Ed encroachment estimated increase		-	0
Routine Restricted to 3% requirement		(99,435)	82,588
MAA Transfer from Restricted Resource Code in 19-20		0	0
Special Ed blended program at Secondary Schools		0	0
Additional SH class (teacher & aide time)		147,000	0
New Special Ed Allocation Model (1st Year Implementation 2018-19)		108,900	221,100
BCOE Special Ed Billback		95,103	68,941
Total Change in Contributions		770,071	810,294
TOTAL CHANGES IN OTHER FINANCING SOURCES		770,071	810,294

**Chico Unified School District
2020-21 Original Budget**

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION						
		2020-21 Original Budget	Change	2021-22 Projected Budget	Change	2022-23 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	104,221,403	14,648	104,236,051	32,818	104,268,869
Federal Sources	8100-8299	13,221,676	(4,257,742)	8,963,934	0	8,963,934
Other State Revenues	8300-8599	17,407,958	(252)	17,407,706	(867)	17,406,839
Other Local Revenues	8600-8799	5,708,660	(10,000)	5,698,660	110,000	5,808,660
TOTAL REVENUES		140,559,697	(4,253,346)	136,306,351	141,951	136,448,302
EXPENDITURES						
Certificated Salaries	1000-1999	61,754,674	(1,030,548)	60,724,126	265,159	60,989,286
Classified Salaries	2000-2999	24,243,330	407,897	24,651,227	335,637	24,986,865
Employee Benefits	3000-3999	46,003,450	509,351	46,512,801	1,615,430	48,128,231
Books and Supplies	4000-4999	8,051,675	(1,873,489)	6,178,186	255,000	6,433,186
Services, Other Operating Expenses	5000-5999	14,010,847	(1,032,718)	12,978,129	256,706	13,234,835
Capital Outlay	6000-6999	319,977	(319,977)	0	0	0
	7100-7299					
Other Outgo	7400-7499	1,314,618	0	1,314,618	0	1,314,618
Direct Support/Indirect Costs	7300-7399	(352,913)	25,000	(327,913)	25,000	(302,913)
Additional LCAP Services		0	0	0	0	0
Reductions due to end of grant funding		0	0	0	0	0
TOTAL EXPENDITURES		155,345,658	(3,314,483)	152,031,175	2,752,933	154,784,107
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(14,785,961)	(938,863)	(15,724,824)	(2,610,981)	(18,335,805)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,089,250	93,295	3,182,545	95,000	3,277,545
b) Out	7610-7629	(501,989)	(100,000)	(601,989)	(100,000)	(701,989)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	308,900	308,900	0	308,900
TOTAL OTHER FINANCING SOURCES/USES		2,587,261	302,195	2,889,456	(5,000)	2,884,456
NET INCREASE (DECREASE) IN FUND BALANCE		(12,198,700)	(636,668)	(12,835,368)	(2,615,981)	(15,451,349)
Beginning Fund Balance		28,351,667		16,152,967		3,317,599
Ending Fund Balance		16,152,967		3,317,599		(12,133,749)
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		131,014		131,014		131,014
Prepaid Expenditures		581,229		581,229		581,229
b) Restricted						
		283,563		277,593		363,026
c) Committed						
		0		0		0
d) Assigned						
Additional 2% Reserves per Board Policy		3,116,953		0		0
Board Reserve - 2018-19 One-time Funds		1,798,313		0		0
ERATE Carryover		429,780		429,780		429,780
Program Carryover		488,712		0		0
15-16 One-time Funds Carryover		173,246		0		0
17-18 One-time Funds Carryover		56,093		0		0
		0		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		4,675,429		4,578,995		4,664,583
Unappropriated Fund Balance		4,393,435		(2,706,211)		(18,328,581)

July 1 Budget
2019-20 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	9,791.00	0.00	0.00	(331,110.00)				
Other Sources/Uses Detail					3,130,000.00	1,191,120.00		
Fund Reconciliation							393,769.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	58,585.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	35,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(9,791.00)	272,525.00	0.00				
Other Sources/Uses Detail					1,191,120.00	0.00		
Fund Reconciliation							0.00	358,769.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	125,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,005,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	9,791.00	(9,791.00)	331,110.00	(331,110.00)	4,321,120.00	4,321,120.00	393,769.00	393,769.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	4,667.00	0.00	0.00	(352,913.00)				
Other Sources/Uses Detail					3,089,250.00	501,989.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	56,664.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,667.00)	296,249.00	0.00				
Other Sources/Uses Detail					501,989.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	89,250.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,000,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,667.00	(4,667.00)	352,913.00	(352,913.00)	3,591,239.00	3,591,239.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	11,473	11,680		
Charter School				
Total ADA	11,473	11,680	N/A	Met
Second Prior Year (2018-19)				
District Regular	11,759	11,813		
Charter School				
Total ADA	11,759	11,813	N/A	Met
First Prior Year (2019-20)				
District Regular	11,812	11,809		
Charter School		0		
Total ADA	11,812	11,809	0.0%	Met
Budget Year (2020-21)				
District Regular	11,798			
Charter School	0			
Total ADA	11,798			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	12,014	12,201		
Charter School				
Total Enrollment	12,014	12,201	N/A	Met
Second Prior Year (2018-19)				
District Regular	12,313	12,242		
Charter School				
Total Enrollment	12,313	12,242	0.6%	Met
First Prior Year (2019-20)				
District Regular	12,369	12,362		
Charter School				
Total Enrollment	12,369	12,362	0.1%	Met
Budget Year (2020-21)				
District Regular	12,352			
Charter School				
Total Enrollment	12,352			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	11,680	12,201	
Charter School		0	
Total ADA/Enrollment	11,680	12,201	95.7%
Second Prior Year (2018-19)			
District Regular	11,809	12,242	
Charter School			
Total ADA/Enrollment	11,809	12,242	96.5%
First Prior Year (2019-20)			
District Regular	11,798	12,362	
Charter School	0		
Total ADA/Enrollment	11,798	12,362	95.4%
Historical Average Ratio:			95.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	11,796	12,352		
Charter School	0			
Total ADA/Enrollment	11,796	12,352	95.5%	Met
1st Subsequent Year (2021-22)				
District Regular	11,794	12,350		
Charter School				
Total ADA/Enrollment	11,794	12,350	95.5%	Met
2nd Subsequent Year (2022-23)				
District Regular	11,788	12,343		
Charter School				
Total ADA/Enrollment	11,788	12,343	95.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,809.04	11,797.79	11,793.92	11,787.73
b. Prior Year ADA (Funded)		11,809.04	11,797.79	11,793.92
c. Difference (Step 1a minus Step 1b)		(11.25)	(3.87)	(6.19)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.10%	-0.03%	-0.05%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		113,410,919.00	104,228,332.00	104,236,051.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(8,982,144.78)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-8.02%	-0.03%	-0.05%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-9.02% to -7.02%	-1.03% to .97%	-1.05% to .95%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	42,148,663.00	45,057,349.00	45,057,349.00	45,057,349.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	117,936,731.00	108,747,215.00	108,754,933.00	108,787,751.00
District's Projected Change in LCFF Revenue:		-7.79%	0.01%	0.03%
LCFF Revenue Standard:		-9.02% to -7.02%	-1.03% to .97%	-1.05% to .95%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	80,283,399.21	90,829,815.36	88.4%
Second Prior Year (2018-19)	86,759,714.59	96,074,362.88	90.3%
First Prior Year (2019-20)	90,582,958.00	100,609,957.00	90.0%
Historical Average Ratio:			89.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	86.6% to 92.6%	86.6% to 92.6%	86.6% to 92.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	88,889,059.00	98,663,821.00	90.1%	Met
1st Subsequent Year (2021-22)	91,886,339.00	101,795,801.00	90.3%	Met
2nd Subsequent Year (2022-23)	93,664,125.00	104,050,942.00	90.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-8.02%	-0.03%	-0.05%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-18.02% to 1.98%	-10.03% to 9.97%	-10.05% to 9.95%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-13.02% to -3.02%	-5.03% to 4.97%	-5.05% to 4.95%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	9,189,928.00		
Budget Year (2020-21)	13,221,676.00	43.87%	Yes
1st Subsequent Year (2021-22)	8,963,934.00	-32.20%	Yes
2nd Subsequent Year (2022-23)	8,963,934.00	0.00%	No

Explanation:
(required if Yes)

In 2020-21 District budget includes CARES act revenue in the amount of \$2,611,139, increase in Federal special ed revenue of \$1,161,417 and receipt of Restart Grant in the amount of \$690,305.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	21,363,437.00		
Budget Year (2020-21)	17,407,958.00	-18.52%	Yes
1st Subsequent Year (2021-22)	17,407,706.00	0.00%	No
2nd Subsequent Year (2022-23)	17,406,839.00	0.00%	No

Explanation:
(required if Yes)

CUSD received 19-20 One-time Funds in the amount of \$1,784,071. Reductions in revenue in 2020-21 include STRS On-belf reduced by \$1,508,052, and loss of COVID-19 funds \$206,757 and Low-performing Student Support grant in the amount of \$461,572.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	6,840,983.00		
Budget Year (2020-21)	5,708,660.00	-16.55%	Yes
1st Subsequent Year (2021-22)	5,698,660.00	-0.18%	No
2nd Subsequent Year (2022-23)	5,808,660.00	1.93%	No

Explanation:
(required if Yes)

Reduced estimates of local revenues in ERATE, interest revenue, local flood claim (Chico Jr. High) in 2019-20, Camp Fire FEMA claim and donations,

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	6,530,995.00		
Budget Year (2020-21)	8,051,675.00	23.28%	Yes
1st Subsequent Year (2021-22)	6,178,186.00	-23.27%	Yes
2nd Subsequent Year (2022-23)	6,433,186.00	4.13%	No

Explanation:
(required if Yes)

Implementation of Strong Workforce Grant, Career Technical Education Instruction Grant, and increase in Title I funding.

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

First Prior Year (2019-20)	13,012,570.00		
Budget Year (2020-21)	14,010,847.00	7.67%	Yes
1st Subsequent Year (2021-22)	12,978,129.00	-7.37%	Yes
2nd Subsequent Year (2022-23)	13,234,835.00	1.98%	No

Explanation:
(required if Yes)

Implementation of Restart Grant, Strong Workforce Grant, and increase in Title I funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	37,394,348.00		
Budget Year (2020-21)	36,338,294.00	-2.82%	Met
1st Subsequent Year (2021-22)	32,070,300.00	-11.75%	Not Met
2nd Subsequent Year (2022-23)	32,179,433.00	0.34%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	19,543,565.00		
Budget Year (2020-21)	22,062,522.00	12.89%	Not Met
1st Subsequent Year (2021-22)	19,156,315.00	-13.17%	Not Met
2nd Subsequent Year (2022-23)	19,668,021.00	2.67%	Met

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

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

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

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

In 2020-21 Distict budget includes CARES act revenue in the amount of \$2,611,139, increase in Federal special ed revenue of \$1,161,417 and receipt of Restart Grant in the amount of \$690,305.

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

CUSD received 19-20 One-time Funds in the amount of \$1,784,071. Reductions in revenue in 2020-21 include STRS On-belf reduced by \$1,508,052, and loss of COVID-19 funds \$206,757 and Low-performing Student Support grant in the amount of \$461,572.

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

Reduced estimates of local revenues in ERATE, interest revenue, local flood claim (Chico Jr. High) in 2019-20, Camp Fire FEMA claim and donations,

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

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

Implementation of Strong Workforce Grant, Career Technical Education Instruction Grant, and increase in Title I funding.

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

Implementation of Restart Grant, Strong Workforce Grant, and increase in Title I funding.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	155,847,647.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	155,847,647.00	4,675,429.41	4,185,680.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The Governor's 2020-21 May Revise budget proposal includes calculating the RRMA requirement less PERS & STRS.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,122,324.00	4,525,289.00	4,606,998.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	10,326,054.67	11,675,241.09	11,227,168.61
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	14,448,378.67	16,200,530.09	15,834,166.61
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	137,410,783.05	150,842,978.56	153,566,610.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	137,410,783.05	150,842,978.56	153,566,610.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.5%	10.7%	10.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.5%	3.6%	3.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	960,731.76	91,142,168.45	N/A	Met
Second Prior Year (2018-19)	3,437,532.50	96,557,586.33	N/A	Met
First Prior Year (2019-20)	1,894,386.00	101,801,077.00	N/A	Met
Budget Year (2020-21) (Information only)	(9,233,937.00)	99,165,810.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	17,721,601.00	18,810,690.07	N/A	Met
Second Prior Year (2018-19)	16,672,486.00	19,771,421.83	N/A	Met
First Prior Year (2019-20)	20,049,747.00	23,208,955.00	N/A	Met
Budget Year (2020-21) (Information only)	25,103,341.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,796	11,794	11,788
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	155,847,647.00	152,633,164.00	155,486,096.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	155,847,647.00	152,633,164.00	155,486,096.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,675,429.41	4,578,994.92	4,664,582.88
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,675,429.41	4,578,994.92	4,664,582.88

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,675,429.00	1,872,784.00	(13,663,998.00)
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,992,136.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,667,565.00	1,872,784.00	(13,663,998.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.28%	1.23%	-8.79%
District's Reserve Standard (Section 10B, Line 7):	4,675,429.41	4,578,994.92	4,664,582.88
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

Governor's May Revise Budget with 10% cut in LCFF funding means the distict will not meet the District Reserve requirement in 2021-22.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(21,567,412.00)			
Budget Year (2020-21)	(20,878,880.00)	(688,532.00)	-3.2%	Met
1st Subsequent Year (2021-22)	(21,340,051.00)	461,171.00	2.2%	Met
2nd Subsequent Year (2022-23)	(21,929,246.00)	589,195.00	2.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	3,130,000.00			
Budget Year (2020-21)	3,089,250.00	(40,750.00)	-1.3%	Met
1st Subsequent Year (2021-22)	3,182,545.00	93,295.00	3.0%	Met
2nd Subsequent Year (2022-23)	3,277,545.00	95,000.00	3.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	1,191,120.00			
Budget Year (2020-21)	501,989.00	(689,131.00)	-57.9%	Not Met
1st Subsequent Year (2021-22)	601,989.00	100,000.00	19.9%	Not Met
2nd Subsequent Year (2022-23)	701,989.00	100,000.00	16.6%	Not Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increases in Transfers Out due to contribution increases to the Nutrition Services program.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	Property Taxes	Funds 51,52,58,59. Obj. Code 7439	162,490,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		Fund 01, Obj. Code 7439	500,000

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

CEC 0% Interest Loan (Solar)	7		Fund 01, Obj. Code 7439	1,602,536
Bus Replacement Loan (8 buses)	5		Fund 01, Obj. Code 7439	401,903
TOTAL:				164,994,439

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	11,771,135	12,281,900	14,272,824	13,691,810
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CEC 0% Interest Loan (Solar)	246,544	246,544	246,544	246,544
Bus Replacement Loan (8 buses)	96,771	96,771	96,771	96,771
Total Annual Payments:	12,114,450	12,625,215	14,616,139	14,035,125
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

District issued Meaure K Series B bonds in the amount of \$55 million in June 2019.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	32,867,442.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	32,867,442.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Oct 28, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	2,635,531.00	2,635,531.00	2,635,531.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,380,092.00	2,451,495.00	2,525,040.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,635,531.00	2,635,531.00	2,635,531.00
d. Number of retirees receiving OPEB benefits	1,192	1,192	1,192

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	694.3	681.1	681.1	681.1

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

651,394

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
9,116,024	9,116,024	9,116,024
97.0%	97.0%	97.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,052,551	1,117,311	1,132,451
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	608.0	604.4	605.4	606.4

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

271,527

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5,770,344	5,770,344	5,770,344
95.0%	95.0%	95.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
420,873	424,980	433,137
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	84.6	83.8	83.8	83.8

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

116,345

4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	995,783	995,783	995,783
Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	0	0	0
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
