2020-2021 Adopted Budget

June 25, 2020

Dr. Maria Gandera, Superintendent

Summaries &
Multi-Year Projections

Coachella Valley Unified School District

2020-2021 Adopted Budget

General Fund Summary

Combined Restricted and Unrestricted General Fund

	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Projected Totals 2019-2020	Proposed Budget 2020-2021	% Change	Projected Budget 2021-2022	% Change Over PY	Projected Budget 2022-2023	% Change Over PY
Revenues										
LCFF	191,395,507	201,708,615	202,419,794	202,567,476	184,077,486	-9.13%	179,687,713	-2.38%	177,534,982	-1.20%
Federal Revenue	22,926,087	20,881,285	22,553,535	23,818,547	44,703,674	87.68%	25,791,940	-42.30%	25,791,940	0.00%
State Revenue	23,339,035	24,959,878	18,700,163	24,203,401	23,351,611	-3.52%	23,363,365	0.05%	23,378,017	0.06%
Local Revenue	1,750,960	1,530,167	550,000	1,848,237	1,355,000	-26.69%	1,378,442	1.73%	1,407,664	2.12%
Other Transfers	5,555,324	5,608,103	5,260,981	5,848,861	5,699,876	-2.55%	5,797,729	1.72%	5,919,716	2.10%
Total Revenues	244,966,912	254,688,048	249,484,473	258,286,522	259,187,647	0.35%	236,019,188	-8.94%	234,032,320	-0.84%
Expenditures										
Certificated Salaries	106,214,242	102,851,782	106,109,089	105,522,924	104,139,504	-1.31%	105,460,380	1.27%	107,107,674	1.56%
Classified Salaries	42,439,291	39,413,383	38,009,468	37,243,242	38,452,704	3.25%	38,837,231	1.00%	39,225,603	1.00%
Employee Benefits	72,422,103	73,492,658	75,096,366	78,716,592	78,358,337	-0.46%	79,939,111	2.02%	84,080,625	5.18%
Books & Supplies	6,607,683	7,196,739	8,569,879	11,469,339	12,020,045	4.80%	9,462,986	-21.27%	9,563,840	1.07%
Services and Operating Expenses	21,481,539	19,648,172	20,198,225	22,568,936	30,854,228	36.71%	25,235,438	-18.21%	25,266,027	0.12%
Capital Outlay	103,846	1,486,799	132,715	982,438	742,586	-24.41%	96,276	-87.04%	113,557	17.95%
Other Outgo	1,124,577	1,546,074	1,161,489	1,653,155	1,361,054	-17.67%	1,506,497	10.69%	1,508,407	0.13%
Indirect/Direct Support Costs	(994,973)	(379,639)	(720,539)	(722,477)	(583,314)	-19.26%	(583,314)	0.00%	(583,314)	0.00%
Total Expenditures	249,398,307	245,255,967	248,556,692	257,434,149	265,345,144	3.07%	259,954,605	-2.03%	266,282,419	2.43%
Excess (Deficiency)	(4,431,395)	9,432,081	927,781	852,373	(6,157,497)		(23,935,416)		(32,250,099)	
Interfund Transfers In/Out	(4,920,086)	(400,000)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Contributions & Other Sources	0	0	-	-	-		-		-	
Total Other Sources & Uses	(4,876,023)	(400,000)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Change in Fund Balance	(9,307,418)	9,032,081	527,781	452,373	(6,557,497)		(24,335,417)		(32,650,099)	
Beginning Fund Balance	23,082,128	13,774,710	14,934,477	22,806,791	23,259,164		16,701,667		(7,633,749)	
Audit Adjustments	-	-	-	-	-		-		-	
Adjusted Beginning Balance	23,082,128	13,774,710	14,934,477	22,806,791	23,259,164		16,701,667		(7,633,749)	
Ending Fund Balance	13,774,710	22,806,791	15,462,258	23,259,164	16,701,667		(7,633,749)		(40,283,849)	

Coachella Valley Unified School District

2020-2021 Adopted Budget

General Fund Summary

Unrestricted General Fund

	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Projected Totals 2019-2020	Proposed Budget 2020-2021	% Change	Projected Budget 2021-2022	% Change Over PY	Projected Budget 2022-2023	% Change Over PY
Revenues										
LCFF	191,395,507	201,708,615	202,419,794	202,567,476	184,077,486	-9.13%	179,687,713	-2.38%	177,534,982	-1.20%
Federal Revenue	9,109	-	-	-	450,000		450,000		450,000	
State Revenue	6,244,449	7,897,265	3,620,272	4,566,382	3,607,531	-21.00%	3,619,285	0.33%	3,633,937	0.40%
Local Revenue	945,760	1,447,082	550,000	1,582,030	1,355,000	-14.35%	1,378,442	1.73%	1,407,664	2.12%
Other Transfers	-	-	-	-	-		-	0.00%	-	0.00%
Total Revenues	198,594,824	211,052,963	206,590,066	208,715,888	189,490,017	-9.21%	185,135,439	-2.30%	183,026,583	-1.14%
Expenditures										
Certificated Salaries	82,346,348	81,343,396	82,152,623	82,702,513	81,246,928	-1.76%	82,409,952	1.43%	83,596,237	1.44%
Classified Salaries	28,123,552	26,531,141	26,202,221	25,588,967	26,154,756	2.21%	26,416,304	1.00%	26,680,467	1.00%
Employee Benefits	45,957,837	47,021,068	48,933,097	48,929,145	48,158,162	-1.58%	49,286,504	2.34%	52,361,963	6.24%
Books & Supplies	3,659,352	3,398,084	4,103,766	4,656,148	4,203,425	-9.72%	4,239,361	0.85%	4,240,442	0.03%
Services and Operating Expenses	11,614,724	10,465,980	10,330,266	10,714,033	10,629,352	-0.79%	10,644,266	0.14%	10,654,541	0.10%
Capital Outlay	(108,896)	893,902	49,715	421,246	336,536	-20.11%	-	-100.00%	-	0.00%
Other Outgo	59,079	393,534	441,489	441,489	499,388	13.11%	644,831		646,741	0.00%
Indirect/Direct Support Costs	(2,403,999)	(1,329,536)	(1,716,479)	(2,030,854)	(1,668,918)	-17.82%	(1,673,961)	0.30%	(1,680,249)	0.38%
Total Expenditures	169,247,997	168,717,570	170,496,698	171,422,687	169,559,629	-1.09%	171,967,257	1.42%	176,500,142	2.64%
Excess (Deficiency)	29,346,827	42,335,393	36,093,368	37,293,201	19,930,388		13,168,182		6,526,441	
Interfund Transfers In/Out	(559,626)	-	-	-	-		-		-	
Contributions & Other Sources	(35,799,683)	(34,385,592)	(35,610,503)	(35,934,743)	(28,416,680)		(35,963,531)		(36,949,659)	
Total Other Sources & Uses	(36,359,309)	(34,385,592)	(35,610,503)	(35,934,743)	(28,416,680)		(35,963,531)		(36,949,659)	
Change in Fund Balance	(7,012,482)	7,949,801	482,865	1,358,458	(8,486,292)		(22,795,349)		(30,423,218)	
Beginning Fund Balance	14,590,077	7,577,595	9,738,596	15,527,396	16,885,854		8,399,562		(14,395,787)	
Audit Adjustments	-	-	-	-	-		-		-	
Adjusted Beginning Balance	14,590,077	7,577,595	9,738,596	15,527,396	16,885,854		8,399,562		(14,395,787)	
Ending Fund Balance	7,577,595	15,527,396	10,221,461	16,885,854	8,399,562		(14,395,787)		(44,819,005)	

Coachella Valley Unified School District

2020-2021 Adopted Budget

General Fund Summary

Restricted General Fund

	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Projected Totals 2019-2020	Proposed Budget 2020-2021	% Change	Projected Budget 2021-2022	% Change Over PY	Projected Budget 2022-2023	% Change Over PY
Revenues										
LCFF	-	-	-	-	-		-		-	
Federal Revenue	22,916,978	20,881,285	22,553,535	23,818,547	44,253,674	85.80%	25,341,940	-42.73%	25,341,940	0.00%
State Revenue	17,094,586	17,062,613	15,079,891	19,637,019	19,744,080	0.55%	19,744,080	0.00%	19,744,080	0.00%
Local Revenue	805,200	83,085	-	266,207	-	-100.00%	-		-	
Other Transfers	5,555,324	5,608,103	5,260,981	5,848,861	5,699,876	-2.55%	5,797,729	1.72%	5,919,716	2.10%
Total Revenues	46,372,088	43,635,085	42,894,407	49,570,634	69,697,630	40.60%	50,883,749	-26.99%	51,005,736	0.24%
Expenditures										
Certificated Salaries	23,867,894	21,508,386	23,956,466	22,820,411	22,892,576	0.32%	23,050,428	0.69%	23,511,436	2.00%
Classified Salaries	14,315,739	12,882,242	11,807,247	11,654,275	12,297,948	5.52%	12,420,927	1.00%	12,545,137	1.00%
Employee Benefits	26,464,265	26,471,590	26,163,269	29,787,447	30,200,175	1.39%	30,652,607	1.50%	31,718,662	3.48%
Books & Supplies	2,948,331	3,798,655	4,466,113	6,813,191	7,816,620	14.73%	5,223,625	-33.17%	5,323,398	1.91%
Services and Operating Expenses	9,866,815	9,182,192	9,867,959	11,854,903	20,224,876	70.60%	14,591,172	-27.86%	14,611,486	0.14%
Capital Outlay	212,741	592,897	83,000	561,192	406,050	-27.65%	96,276	-76.29%	113,557	17.95%
Other Outgo	1,065,498	1,152,540	720,000	1,211,666	861,666	(0)	861,666	0.00%	861,666	0.00%
Indirect/Direct Support Costs	1,409,026	949,898	995,940	1,308,377	1,085,604	-17.03%	1,090,647	0.46%	1,096,935	0.58%
Total Expenditures	80,150,310	76,538,397	78,059,994	86,011,462	95,785,515	11.36%	87,987,348	-8.14%	89,782,277	2.04%
Excess (Deficiency)	(33,778,222)	(32,903,312)	(35,165,587)	(36,440,828)	(26,087,885)		(37,103,599)		(38,776,540)	
Interfund Transfers	(4,360,460)	(400,000)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Contributions & Other Sources	35,843,746	34,385,592	35,610,503	35,934,743	28,416,680		35,963,531		36,949,659	
Total Other Sources & Uses	31,483,286	33,985,592	35,210,503	35,534,743	28,016,680		35,563,531		36,549,659	
Change in Fund Balance	(2,294,936)	1,082,280	44,916	(906,085)	1,928,795		(1,540,068)		(2,226,881)	
Beginning Fund Balance	8,492,051	6,197,115	5,195,881	7,279,395	6,373,310		8,302,105		6,762,037	
Audit Adjustments	-	-	-	-	-		-		-	
Adjusted Beginning Balance	8,492,051	6,197,115	5,195,881	7,279,395	6,373,310		8,302,105		6,762,037	
Ending Fund Balance	6,197,115	7,279,395	5,240,797	6,373,310	8,302,105		6,762,037		4,535,156	

Coachella Valley Unified School District

2020-2021 Adopted Budget

General Fund Summary

Unrestricted General Fund Board Reserves

	Actuals 2017-2018	Actuals 2018-2019	Adopted Budget 2019-2020	Projected Totals 2019-2020	Proposed Budget 2020-2021	Projected Budget 2021-2022	Projected Budget 2022-2023
Ending Fund Balance	7,577,595	15,527,396	10,221,461	16,885,854	8,399,562	(14,395,787)	(44,819,005)
Components of Ending Balance							
Required 3% Reserves	7,628,230	7,369,679	7,468,701	7,735,024	7,972,354	7,810,638	8,000,473
Revolving Cash	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Stores Inventory	16,081	10,750	16,081	16,081	16,081	16,081	16,081
Available Reserves Designations							
State Budget Contingency	-	-	-	-	-	-	-
School Site Carryover	-		-	-	-	-	-
Total Designations	7,694,311	7,430,429	7,534,782	7,801,105	8,038,435	7,876,719	8,066,554
Total Undesignated	(116,716)	8,096,967	2,686,679	9,084,749	361,127	(22,272,506)	(52,885,559)

2020-2021 Adopted Budget
Assumptions

	2020-2021	2021-2022	2022-2023
District Enrollment	17,425.00	17,204.00	16,990.00
District Unduplicated Pupil Count	16,229.00	16,119.00	15,851.00
District ADA	16,262.87	16,054.71	15,853.14
Statutory Cost of Living Adjustment (COLA)	2.31%	2.48%	3.26%
Base Grant Proration Factor	-10.00%	-12.178%	-14.95%
Effective Change in LCFF	-7.92%	0.00%	0.00%
Add-On - Transportation Prorated Factor	-10.00%	-10.00%	-10.00%
CARES Act (GEER)-One Time Investment SpEd $1,900 per SWD	$ 2,986,000	$ -	$ -
CARES Act (GEER) -One Time Investment Concentration $450 per prior YR P-2 ADA	$ 7,484,018	$ -	$ -
Certificated FTE	(12.00)	(6.0)	(6.0)
Certificated Salaries Step and Column	2.00%	2.00%	2.00%
Classified FTE	-	-	-
Classified Salaries Step Increase	1.00%	1.00%	1.00%
Cal STRS	16.15%	16.02%	18.40%
Cal PERS	20.700%	22.84%	25.80%
Health & Welfare	1.50%	1.50%	1.00%
California CPI	0.62%	1.73%	2.12%

Combined General Fund Summary	2020-2021	2021-2022	2022-2023
Beginning Fund Balance	23,259,164	16,701,667	(7,633,749)
Total Revenues	259,187,647	236,019,188	234,032,320
Total Expenditures & Other Sources/Uses	265,745,144	260,354,605	266,682,419
Change in Fund Balance	(6,557,497)	(24,335,417)	(32,650,099)
Ending Fund Balance	16,701,667	(7,633,749)	(40,283,849)
Restricted Reserves	8,302,105	6,762,037	4,535,156
Required Reserves	8,038,435	7,876,719	8,066,554
Available for Board Designations	361,127	(22,272,506)	(52,885,559)

In $ Millions	2020-2021	2021-2022	2022-2023
Total Revenues	$ 259.2	236.0	$ 234.0
Total Expenditures & Other Sources/Uses	265.7	260.4	266.7
Change in Fund Balance	(6.6)	(24.3)	(32.7)
Beginning Fund Balance	23.3	16.7	(7.6)
Ending Fund Balance	16.7	(7.6)	(40.3)
Required Reserves	8.0	7.9	8.1
Projected Board Reserve Balance	0.4	(22.3)	(52.89)

Coachella Valley Unified School District
2020-2021 Adopted Budget
All Other Funds

	Adult Education *Fund 11*			Child Development *Fund 12*			Nutrition Services *Fund 13*			Deferred Maintenance Program Fund 14			Building Bond Fund Fund 21		
Revenues	Projected Totals 2019-2020	Adopted Budget 2020-2021	% Change over Prior Year	Projected Totals 2019-2020	Adopted Budget 2020-2021	% Change over Prior Year	Projected Totals 2019-2020	Adopted Budget 2020-2021	% Change over Prior Year	Projected Totals 2019-2020	Adopted Budget 2020-2021	% Change over Prior Year	Projected Totals 2019-2020	Adopted Budget 2020-2021	% Change over Prior Year
LCFF				-	-										
Federal Revenue	605,735	605,735	0%	3,019,392	3,363,028	11.4%	13,551,975	15,474,885	14%	-	-				
State Revenue	2,450,999	2,009,579	-18%	1,582,741	1,582,751	0.0%	884,165	1,006,308	14%	-	-				
Local Revenue	50,200	-		11,200	-		283,765	474,313	67%	-	-		1,500,000	900,000	-40%
Total Revenues	**3,106,934**	**2,615,314**	**-16%**	**4,613,333**	**4,945,779**	**7%**	**14,719,905**	**16,955,506**	**15%**	**-**	**-**	**0%**	**1,500,000**	**900,000**	**-40%**
Expenditures															
Certificated Salaries	1,552,071	1,536,549	-1%	1,076,398	1,089,791	1%	-	-		-	-		-	-	
Classified Salaries	513,282	460,355	-10%	1,554,959	1,655,186	6%	4,684,046	5,263,462	12%	-	-		40,092	40,092	0%
Employee Benefits	782,603	769,750	-2%	1,575,128	1,701,056	8%	3,466,406	3,730,102	8%	-	-		22,459	22,984	2%
Books & Supplies	123,098	152,627	24%	149,035	211,061	42%	5,699,497	6,240,240	9%	-	-		66,037	354	-99%
Services and Operating Expenses	154,220	140,622	-9%	187,721	215,161	15%	231,917	185,649	-20%	115,765	400,000	246%	3,714,296	3,113,013	-16%
Capital Outlay	-	-			8,500		125,000	69,155	-45%	-	-		7,170,880	34,423,520	380%
Support and Indirect Costs	72,925	86,606	19%	58,892	65,024	10%	590,660	431,684	-27%	-	-		-		
Total Expenditures	**3,198,199**	**3,146,509**	**-2%**	**4,602,133**	**4,945,779**	**7%**	**14,797,526**	**15,920,292**	**7.59%**	**115,765**	**400,000**	**246%**	**11,013,764**	**37,599,963**	**241%**
Excess (Deficiency)	(91,265)	(531,195)	482%	11,200	-	-100%	(77,621)	1,035,214	-1434%	(115,765)	(400,000)	246%	(9,513,764)	(36,699,963)	286%
Transfers In/Other Sources	-	-		-	-		-	-		-				-	
Interfund Transfers Out/Other Uses	-	-		-	-		-	-		400,000	400,000	0%		-	
Contributions	-	-		-	-		-	-						-	
Total Other Sources & Uses	-	-		-	-		-	-		400,000	400,000	0%	-	-	
Change in Fund Balance	(91,265)	(531,195)	482%	11,200	-	0%	(77,621)	1,035,214	-1434%	284,235	-	-100%	(9,513,764)	(36,699,963)	286%
Beginning Fund Balance	969,525	878,260	-9%	11,176	22,376	0%	1,475,756	1,398,135	-5%	253,608	537,843	112%	78,032,400	68,518,636	-12%
Ending Fund Balance	878,260	347,065	-60%	22,376	22,376	0%	1,398,135	2,433,349	74%	537,843	537,843	0%	68,518,636	31,818,673	-54%

Coachella Valley Unified School District
2020-2021 Adopted Budget
All Other Funds

	Developer Fees *Fund 25*			State Capital Projects Fund *Fund 35*			Special Reserve Fund *Fund 40*			Self Insurance Fund *Fund 67*		
Revenues	Projected Totals 2019-2020	Adopted Budget 2020-2021	% Change over Prior Year	Projected Totals 2019-2020	Adopted Budget 2020-2021	% Change over Prior Year	Projected Totals 2019-2020	Adopted Budget 2020-2021	% Change over Prior Year	Projected Totals 2019-2020	Adopted Budget 2020-2021	% Change over Prior Year
Federal Revenue	-	-		-	-		-	-		-	-	
State Revenue	-	-		834,298	-		-	-				
Local Revenue	2,784,217	2,050,000	-26%	2,484	2,550	3%	5,010,000	4,910,000	-2%	5,243,539	6,205,424	18%
Total Revenues	**2,784,217**	**2,050,000**	**-26%**	**836,782**	**2,550**	**-100%**	**5,010,000**	**4,910,000**	**-2%**	**5,243,539**	**6,205,424**	**18%**
Expenditures												
Certificated Salaries	-	-		-	-		-	-				
Classified Salaries	-	-		-	-		40,092	40,092				
Employee Benefits	-	-		-	-		21,632	22,984			2,217,132	
Books & Supplies	-	-		-	-		-	-				
Services and Operating Expenses	29,364	100,000	241%	2,205	-	-100%	13,894	252,125	1715%	4,649,303	4,573,835	-2%
Capital Outlay	52,804	100,000	89%	14,889	1,028,524		70,000	-	-100%			
Support and Indirect Costs	-	-		-	-		3,196,185	3,219,690	1%			
Total Expenditures	**82,168**	**200,000**	**143%**	**17,094**	**1,028,524**	**5917%**	**3,341,803**	**3,534,891**	**6%**	**4,649,303**	**6,790,967**	**46%**
Excess (Deficiency)	2,702,049	1,850,000	-32%	819,688	(1,025,974)	-225%	1,668,197	1,375,109	-18%	594,236	(585,543)	-199%
Transfers In/Other Sources	-	-		-	-		-			-	-	
Interfund Transfers Out/Other Uses	-	-		-	-					-	-	
Contributions	-	-			-							
Total Other Sources & Uses	-	-		-	-					-	-	
Change in Fund Balance	2,702,049	1,850,000	-32%	819,688	(1,025,974)	-225%	1,668,197	1,375,109	-18%	594,236	(585,543)	-199%
Beginning Fund Balance	8,561,552	11,263,601	32%	206,286	1,025,974	397%	8,755,221	10,423,418	19%	2,084,587	2,678,823	29%
Ending Fund Balance	11,263,601	13,113,601	16%	1,025,974	-	-100%	10,423,418	11,798,527	13%	2,678,823	2,093,280	-22%

2020-21 Adopted Budget

ATTACHMENT F

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: Coachella Valley Unified School District

Combined Assigned and Unassigned Fund Balances

Fund	Fund Description	2020-21	2021-22	2022-23	
01	General Fund/County School Service Fund	$16,701,667.00	($7,633,749.00)	($40,283,849.00)	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	$0.00	$0.00	Fund 17 Objects 9780/9789/9790
	Total Assigned and Unassigned Fund Balance	$16,701,667.00	($7,633,749.00)	($40,283,849.00)	
	District Standard Reserve Level	3.0%	3.0%	3.0%	Form 01CS Line 10B-4
	Less: Reserve for Economic Uncertainties	$7,972,354.00	$7,810,638.00	$8,000,473.00	Form 01CS Line 10B-7
	Fund Balance that Requires a Statement of Reasons	**$8,729,313.00**	**($15,444,387.00)**	**($48,284,322.00)**	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Form	Fund	2020-21	2021-22	2022-23	Reasons
01	General Fund/County School Service Fund	$ 8,302,105.00	$ 6,762,037.00	$ 4,535,156.00	Restricted Fund Balance
01	General Fund/County School Service Fund	$ 50,000.00	$ 50,000.00	$ 50,000.00	Revolving Bank Account
01	General Fund/County School Service Fund	$ 16,081.00	$ 16,081.00	$ 16,081.00	Stores
01	General Fund/County School Service Fund	$ 361,127.00			Fiscal Solvency Reserves
17	Special Reserve Fund for Other Than Capital Outlay Projects	$ -	$ -	$ -	
	Total of Substantiated Needs	**$ 8,729,313.00**	**$ 6,828,118.00**	**$ 4,601,237.00**	

Certification, Criteria & Standards

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

[X] This budget was developed using the state-adopted Criteria and Standards. 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 and 42127.

[X] 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:

Place: 87225 Church St. Thermal, CA 92274
Date: June 08, 2020

Adoption Date: June 25, 2020

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

Public Hearing:

Place: Virtual Meeting Via Zoom
Date: June 11, 2020
Time: 06:30 PM

Contact person for additional information on the budget reports:

Name: Mayela Salcedo
Telephone: 760-848-1064

Title: Director of Fiscal Services
E-mail: msalcedo@cvusd.us

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	

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

[X] This budget was developed using the state-adopted Criteria and Standards. 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 and 42127.

[X] 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.

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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
		• 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
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• 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:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Not Applicable	
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	

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):	16,263
District's ADA Standard Percentage Level:	**1.0%**

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	17,633	17,634		
Charter School				
Total ADA	**17,633**	**17,634**	**N/A**	**Met**
Second Prior Year (2018-19)				
District Regular	17,285	17,299		
Charter School				
Total ADA	**17,285**	**17,299**	**N/A**	**Met**
First Prior Year (2019-20)				
District Regular	16,882	16,869		
Charter School		0		
Total ADA	**16,882**	**16,869**	**0.1%**	**Met**
Budget Year (2020-21)				
District Regular	16,577			
Charter School	0			
Total ADA	**16,577**			

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): 16,263

District's Enrollment Standard Percentage Level: 1.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	18,572	18,372		
Charter School				
Total Enrollment	**18,572**	**18,372**	**1.1%**	**Not Met**
Second Prior Year (2018-19)				
District Regular	18,129	18,013		
Charter School				
Total Enrollment	**18,129**	**18,013**	**0.6%**	**Met**
First Prior Year (2019-20)				
District Regular	17,439	17,657		
Charter School				
Total Enrollment	**17,439**	**17,657**	**N/A**	**Met**
Budget Year (2020-21)				
District Regular	17,425			
Charter School				
Total Enrollment	**17,425**			

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	17,322	18,372	
Charter School		0	
Total ADA/Enrollment	**17,322**	**18,372**	**94.3%**
Second Prior Year (2018-19)			
District Regular	16,916	18,013	
Charter School			
Total ADA/Enrollment	**16,916**	**18,013**	**93.9%**
First Prior Year (2019-20)			
District Regular	16,631	17,657	
Charter School	0		
Total ADA/Enrollment	**16,631**	**17,657**	**94.2%**
		Historical Average Ratio:	94.1%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.6%**

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	16,263	17,425		
Charter School	0			
Total ADA/Enrollment	**16,263**	**17,425**	**93.3%**	**Met**
1st Subsequent Year (2021-22)				
District Regular	16,055	17,204		
Charter School				
Total ADA/Enrollment	**16,055**	**17,204**	**93.3%**	**Met**
2nd Subsequent Year (2022-23)				
District Regular	15,853	16,990		
Charter School				
Total ADA/Enrollment	**15,853**	**16,990**	**93.3%**	**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 COLA[1] 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)	16,962.11	16,669.41	16,301.13	16,092.97
b. Prior Year ADA (Funded)		16,962.11	16,669.41	16,301.13
c. Difference (Step 1a minus Step 1b)		(292.70)	(368.28)	(208.16)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.73%	-2.21%	-1.28%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		202,567,476.00	184,077,486.00	17,687,713.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(16,043,344.10)	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)		-9.65%	-2.21%	-1.28%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**-10.65% to -8.65%**	**-3.21% to -1.21%**	**-2.28% to -.28%**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	33,114,007.00	33,114,007.00	33,114,007.00	33,114,007.00
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)	202,937,110.00	184,453,506.00	180,072,088.00	177,924,427.00
District's Projected Change in LCFF Revenue:		-9.11%	-2.38%	-1.19%
LCFF Revenue Standard:		**-10.65% to -8.65%**	**-3.21% to -1.21%**	**-2.28% to -.28%**
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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2017-18)	156,427,736.54	169,247,996.75	92.4%
Second Prior Year (2018-19)	154,895,604.97	168,717,569.49	91.8%
First Prior Year (2019-20)	157,220,625.00	171,422,687.00	91.7%
		Historical Average Ratio:	92.0%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**89.0% to 95.0%**	**89.0% to 95.0%**	**89.0% to 95.0%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2020-21)	155,559,846.00	169,559,629.00	91.7%	Met
1st Subsequent Year (2021-22)	158,112,760.00	171,967,257.00	91.9%	Met
2nd Subsequent Year (2022-23)	162,638,667.00	176,500,142.00	92.1%	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):	-9.65%	-2.21%	-1.28%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-19.65% to .35%**	**-12.21% to 7.79%**	**-11.28% to 8.72%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-14.65% to -4.65%	-7.21% to 2.79%	-6.28% to 3.72%

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)	23,818,547.00		
Budget Year (2020-21)	44,703,674.00	87.68%	Yes
1st Subsequent Year (2021-22)	25,791,940.00	-42.30%	Yes
2nd Subsequent Year (2022-23)	25,791,940.00	0.00%	No

Explanation: (required if Yes)
Federal CARES Act (ESSER & GEER) One Time Revenue in FY 2020-21 increases federal revenue and decreases it in the following fiscal year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	24,203,401.00		
Budget Year (2020-21)	23,351,611.00	-3.52%	Yes
1st Subsequent Year (2021-22)	23,363,365.00	0.05%	No
2nd Subsequent Year (2022-23)	23,378,017.00	0.06%	No

Explanation: (required if Yes)
State Special Education Early Intervention Pre School Grant funds granted one time in FY 2019-20 decrease state revenues in FY 2020-21.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	7,697,098.00		
Budget Year (2020-21)	7,054,876.00	-8.34%	No
1st Subsequent Year (2021-22)	7,176,171.00	1.72%	No
2nd Subsequent Year (2022-23)	7,327,380.00	2.11%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	11,469,339.00		
Budget Year (2020-21)	12,020,045.00	4.80%	Yes
1st Subsequent Year (2021-22)	9,462,986.00	-21.27%	Yes
2nd Subsequent Year (2022-23)	9,563,840.00	1.07%	No

Explanation: (required if Yes)
Science Textbook adoption budgeted in FY 2020-21 and One-Time Federal Fund expenses not onging, therefore reflecting a decrease in expenses in the following FY21/22.

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

First Prior Year (2019-20)	22,568,936.00		
Budget Year (2020-21)	30,854,228.00	36.71%	Yes
1st Subsequent Year (2021-22)	25,235,438.00	-18.21%	Yes
2nd Subsequent Year (2022-23)	25,266,027.00	0.12%	No

Explanation: (required if Yes)
Federal CARES Act (ESSER) funds budgeted for use in FY 20-21 and are not ongoing.

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)	55,719,046.00		
Budget Year (2020-21)	75,110,161.00	34.80%	Not Met
1st Subsequent Year (2021-22)	56,331,476.00	-25.00%	Not Met
2nd Subsequent Year (2022-23)	56,497,337.00	0.29%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	34,038,275.00		
Budget Year (2020-21)	42,874,273.00	25.96%	Not Met
1st Subsequent Year (2021-22)	34,698,424.00	-19.07%	Not Met
2nd Subsequent Year (2022-23)	34,829,867.00	0.38%	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)
Federal CARES Act (ESSER & GEER) One Time Revenue in FY 2020-21 increases federal revenue and decreases it in the following fiscal year.

Explanation: Other State Revenue (linked from 6B if NOT met)
State Special Education Early Intervention Pre School Grant funds granted one time in FY 2019-20 decrease state revenues in FY 2020-21.

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

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)
Science Textbook adoption budgeted in FY 2020-21 and One-Time Federal Fund expenses not onging, therefore reflecting a decrease in expenses in the following FY21/22.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
Federal CARES Act (ESSER) funds budgeted for use in FY 20-21 and are not ongoing.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	265,745,144.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	265,745,144.00	7,972,354.32	7,601,765.00	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

Excluded the districts STRS On Behalf amount of $12.3M from the Routine Restricted Maintenance Account Calculation. This flexibility was proposed in the Governor's May Revise.

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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	0.00	7,369,679.00	7,735,024.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,494,852.21	8,085,609.97	9,084,750.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	7,494,852.21	15,455,288.97	16,819,774.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	254,318,392.87	245,655,966.85	257,834,149.00
	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)	254,318,392.87	245,655,966.85	257,834,149.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.9%	6.3%	6.5%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.0%**	**2.1%**	**2.2%**

[1]Available 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.

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(7,012,481.87)	169,807,622.72	4.1%	Not Met
Second Prior Year (2018-19)	7,949,801.46	168,717,569.49	N/A	Met
First Prior Year (2019-20)	1,358,458.00	171,422,687.00	N/A	Met
Budget Year (2020-21) (Information only)	(8,486,292.00)	169,559,629.00		

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): 16,356

District's Fund Balance Standard Percentage Level: **1.0%**

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2017-18)	10,544,662.00	14,590,077.13	N/A	Met
Second Prior Year (2018-19)	7,849,549.00	7,577,595.26	3.5%	Not Met
First Prior Year (2019-20)	9,738,596.00	15,527,397.00	N/A	Met
Budget Year (2020-21) (Information only)	16,885,855.00			

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.)	16,263	16,055	15,853
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):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. 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)	265,745,144.00	260,354,605.00	266,682,419.00
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)	265,745,144.00	260,354,605.00	266,682,419.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	7,972,354.32	7,810,638.15	8,000,472.57
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)**	**7,972,354.32**	**7,810,638.15**	**8,000,472.57**

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	7,972,354.00	7,810,638.00	8,000,473.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	361,128.00	(22,272,504.00)	(52,885,557.00)
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	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,333,482.00	(14,461,866.00)	(44,885,084.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.14%	-5.55%	-16.83%
District's Reserve Standard (Section 10B, Line 7):	**7,972,354.32**	**7,810,638.15**	**8,000,472.57**
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)

Due to the COVID 19 Pandemic and the immediate loss in LCFF revenues, CVUSD has started working on a fiscal stabilization plan for FY 20-21 and beyond. The district intends to hold meetings with different groups of stakeholders to discuss cost savings to provide recommendations to the school board. The district budget will be revised to reflect the state approved budget at unaudited actuals.

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? — No

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? — No

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? — No

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)? — Yes

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:

GEER Funds - One Time Investment - Concentration Grant Funds @ $450 per prior year P-2 ADA for a toal of $7,484,018 and Special Education Investment of $1,900 per student with disabilities for a total of $2,986,000.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2019-20)	(35,934,743.00)			
Budget Year (2020-21)	(28,416,680.00)	(7,518,063.00)	-20.9%	Not Met
1st Subsequent Year (2021-22)	(35,963,531.00)	7,546,851.00	26.6%	Not Met
2nd Subsequent Year (2022-23)	(36,949,659.00)	986,128.00	2.7%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2019-20)	400,000.00			
Budget Year (2020-21)	400,000.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	400,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	400,000.00	0.00	0.0%	Met

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
The district is contributing $7,484,018 of GEER funding from restricted funds to support unrestricted general fund expenses in fiscal year 2020/21.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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) — Yes

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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Capital Leases				
Certificates of Participation				
General Obligation Bonds	36	Bond Interest & Redevelopment Fund	Bond Interest & Redevelopment Fund 7439	244,308,639
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
Banc of America	6	Special Reserve Fund (40)	Special Reserve Fund (40)	8,565,000
Capital One Public (2003 & 2003E)	11	Special Reserve Fund (40)	Special Reserve Fund (40)	6,940,000
2014 Refunding COP	16	Special Reserve Fund (40)	Special Reserve Fund (40)	20,665,000
Community Bus Bank/Mega Bank	11	General Fund Utilities Savings	California Clean Energy (01)	6,392,763
Santander Bus Lease	10	General Fund Transportation Budget	10 Bus Municipal Lease Agreement	2,515,360
TOTAL:				289,386,762

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	16,029,329	17,416,582	17,869,430	18,307,236
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Banc of America	1,045,625	1,045,500	1,048,875	1,045,500
Capital One Public (2003 & 2003E)	594,235	640,540	703,940	749,331
2014 Refunding COP	1,481,325	1,533,650	1,561,550	1,622,050
Community Bus Bank/Mega Bank	396,819	454,717	498,549	531,256
Santander Bus Lease	251,536	251,536	251,536	251,536
Total Annual Payments:	19,798,869	21,342,525	21,933,880	22,506,909
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)

Municipal Lease agreement to purchase 10 school buses was approved at the January 23, 2020 board meeting. District refinanced several series of bond issuances in fiscal year 2019/20.

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) — Yes

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   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? — Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
2,802,675	0

4. OPEB Liabilities

a. Total OPEB liability	66,794,182.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	66,794,182.00
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 18, 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	3,921,003.00	3,921,003.00	3,921,003.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,921,003.00	3,921,003.00	3,921,003.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,466,231.00	2,466,231.00	2,466,234.00
d. Number of retirees receiving OPEB benefits	136	136	136

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

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

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

   Yes

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

   CVUSD purchases property and liability coverage from Riverside School Insurance Authority and Southern California Regional Excess Liability Fund Joint Powers Authorities. Both of these programs are funded based on actuarial studies by an independent firm, up to $250,000 per occurence for property and $25,000,000 per occurence for liability. The District is self insured for workers compensation coverage through the Protected Insurance Program for School and Community Colleges, a finite risk transfer pooling program. The District also fully self-insures for dental and vision benefits.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	0.00
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	5,929,494.00	5,929,494.00	5,929,494.00
b. Amount contributed (funded) for self-insurance programs	5,929,494.00	5,929,494.00	5,929,494.00

S8. Status of Labor Agreements

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

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:
The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	894.0	882.0	876.0	870.0

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.

Fiscal Year 2020-21 contract negotiations are not settled, negotiations started prior to the stay at home orders.

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	1,282,299

		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

Certificated (Non-management) Health and Welfare (H&W) Benefits		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	15,161,834	15,389,261	15,543,154
3.	Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4.	Percent projected change in H&W cost over prior year	1.5%	1.5%	1.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	2,564,598	2,619,917	2,658,543
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

Certificated (Non-management) Attrition (layoffs and retirements)		Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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	898.0	898.0	898.0	898.0

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.

2020-21 Contract Negotiations Not Settled.

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 486,689

	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	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	12,979,310	13,174,000	13,305,740
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	1.5%	1.5%	1.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	486,689	492,962	499,235
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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	106.6	106.6	106.6	106.6

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

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:

	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

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

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

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

Management/Supervisor/Confidential
Step and Column Adjustments

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

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

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

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?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Not Applicable

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?	No

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

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

Comments:
(optional)

At a regular board meeting on May 21, 2020, CVUSD board of trustees adopted Resolution 2020-31 authorizing the temporary transfer of funds from the building fund (21) (Measure D, General Obligation Bond, Super Majority, 78.31% approval) to the General Fund for purposes of ensuring cash flow remains positive.

End of School District Budget Criteria and Standards Review

General Fund

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	202,567,476.00	0.00	202,567,476.00	184,077,486.00	0.00	184,077,486.00	-9.1%
2) Federal Revenue		8100-8299	0.00	23,818,547.00	23,818,547.00	450,000.00	44,253,674.00	44,703,674.00	87.7%
3) Other State Revenue		8300-8599	4,566,382.00	19,637,019.00	24,203,401.00	3,607,531.00	19,744,080.00	23,351,611.00	-3.5%
4) Other Local Revenue		8600-8799	1,582,030.00	6,115,068.00	7,697,098.00	1,355,000.00	5,699,876.00	7,054,876.00	-8.3%
5) TOTAL, REVENUES			208,715,888.00	49,570,634.00	258,286,522.00	189,490,017.00	69,697,630.00	259,187,647.00	0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	82,702,513.00	22,820,411.00	105,522,924.00	81,246,928.00	22,892,576.00	104,139,504.00	-1.3%
2) Classified Salaries		2000-2999	25,588,967.00	11,654,275.00	37,243,242.00	26,154,756.00	12,297,948.00	38,452,704.00	3.2%
3) Employee Benefits		3000-3999	48,929,145.00	29,787,447.00	78,716,592.00	48,158,162.00	30,200,175.00	78,358,337.00	-0.5%
4) Books and Supplies		4000-4999	4,656,148.00	6,813,191.00	11,469,339.00	4,203,425.00	7,816,620.00	12,020,045.00	4.8%
5) Services and Other Operating Expenditures		5000-5999	10,714,033.00	11,854,903.00	22,568,936.00	10,629,352.00	20,224,876.00	30,854,228.00	36.7%
6) Capital Outlay		6000-6999	421,246.00	561,192.00	982,438.00	336,536.00	406,050.00	742,586.00	-24.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	441,489.00	1,211,666.00	1,653,155.00	499,388.00	861,666.00	1,361,054.00	-17.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,030,854.00)	1,308,377.00	(722,477.00)	(1,668,918.00)	1,085,604.00	(583,314.00)	-19.3%
9) TOTAL, EXPENDITURES			171,422,687.00	86,011,462.00	257,434,149.00	169,559,629.00	95,785,515.00	265,345,144.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,293,201.00	(36,440,828.00)	852,373.00	19,930,388.00	(26,087,885.00)	(6,157,497.00)	-822.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,934,743.00)	35,934,743.00	0.00	(28,416,680.00)	28,416,680.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,934,743.00)	35,534,743.00	(400,000.00)	(28,416,680.00)	28,016,680.00	(400,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,358,458.00	(906,085.00)	452,373.00	(8,486,292.00)	1,928,795.00	(6,557,497.00)	-1549.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,527,397.00	7,279,396.00	22,806,793.00	16,885,855.00	6,373,311.00	23,259,166.00	2.0%
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)			15,527,397.00	7,279,396.00	22,806,793.00	16,885,855.00	6,373,311.00	23,259,166.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,527,397.00	7,279,396.00	22,806,793.00	16,885,855.00	6,373,311.00	23,259,166.00	2.0%
2) Ending Balance, June 30 (E + F1e)			16,885,855.00	6,373,311.00	23,259,166.00	8,399,563.00	8,302,106.00	16,701,669.00	-28.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	16,081.00	0.00	16,081.00	16,081.00	0.00	16,081.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,373,311.00	6,373,311.00	0.00	8,302,106.00	8,302,106.00	30.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,735,024.00	0.00	7,735,024.00	7,972,354.00	0.00	7,972,354.00	3.1%
Unassigned/Unappropriated Amount		9790	9,084,750.00	0.00	9,084,750.00	361,128.00	0.00	361,128.00	-96.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	16,885,855.00	6,373,311.00	23,259,166.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
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	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			16,885,855.00	6,373,311.00	23,259,166.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			16,885,855.00	6,373,311.00	23,259,166.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	148,346,669.00	0.00	148,346,669.00	130,233,665.00	0.00	130,233,665.00	-12.2%
Education Protection Account State Aid - Current Year		8012	21,476,434.00	0.00	21,476,434.00	21,105,834.00	0.00	21,105,834.00	-1.7%
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	252,134.00	0.00	252,134.00	252,134.00	0.00	252,134.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	22,667,236.00	0.00	22,667,236.00	22,667,236.00	0.00	22,667,236.00	0.0%
Unsecured Roll Taxes		8042	1,056,428.00	0.00	1,056,428.00	1,056,428.00	0.00	1,056,428.00	0.0%
Prior Years' Taxes		8043	1,357,430.00	0.00	1,357,430.00	1,357,430.00	0.00	1,357,430.00	0.0%
Supplemental Taxes		8044	404,380.00	0.00	404,380.00	404,380.00	0.00	404,380.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,313,971.00)	0.00	(2,313,971.00)	(2,313,971.00)	0.00	(2,313,971.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,690,370.00	0.00	9,690,370.00	9,690,370.00	0.00	9,690,370.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			202,937,110.00	0.00	202,937,110.00	184,453,506.00	0.00	184,453,506.00	-9.1%
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	(369,634.00)	0.00	(369,634.00)	(376,020.00)	0.00	(376,020.00)	1.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			202,567,476.00	0.00	202,567,476.00	184,077,486.00	0.00	184,077,486.00	-9.1%
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	2,910,371.00	2,910,371.00	0.00	2,878,612.00	2,878,612.00	-1.1%
Special Education Discretionary Grants		8182	0.00	77,297.00	77,297.00	0.00	59,797.00	59,797.00	-22.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,056,847.00	1,056,847.00	0.00	1,006,847.00	1,006,847.00	-4.7%
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		12,060,573.00	12,060,573.00		13,000,000.00	13,000,000.00	7.8%
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		1,683,566.00	1,683,566.00		1,803,234.00	1,803,234.00	7.1%
Title III, Part A, Immigrant Student Program	4201	8290		51,797.00	51,797.00		55,442.00	55,442.00	7.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		1,169,986.00	1,169,986.00		1,275,587.00	1,275,587.00	9.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		4,027,315.00	4,027,315.00		4,660,260.00	4,660,260.00	15.7%
Career and Technical Education	3500-3599	8290		235,215.00	235,215.00		235,215.00	235,215.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	545,580.00	545,580.00	450,000.00	19,278,680.00	19,728,680.00	3516.1%
TOTAL, FEDERAL REVENUE			0.00	23,818,547.00	23,818,547.00	450,000.00	44,253,674.00	44,703,674.00	87.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	692,136.00	0.00	692,136.00	679,395.00	0.00	679,395.00	-1.8%
Lottery - Unrestricted and Instructional Materials		8560	2,690,811.00	949,698.00	3,640,509.00	2,678,136.00	940,008.00	3,618,144.00	-0.6%
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		3,278,843.00	3,278,843.00		3,772,719.00	3,772,719.00	15.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		502,942.00	502,942.00		990,451.00	990,451.00	96.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,183,435.00	14,905,536.00	16,088,971.00	250,000.00	14,040,902.00	14,290,902.00	-11.2%
TOTAL, OTHER STATE REVENUE			4,566,382.00	19,637,019.00	24,203,401.00	3,607,531.00	19,744,080.00	23,351,611.00	-3.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & 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	271,887.00	0.00	271,887.00	280,000.00	0.00	280,000.00	3.0%
Interest		8660	356,385.00	0.00	356,385.00	300,000.00	0.00	300,000.00	-15.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
(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	953,758.00	266,207.00	1,219,965.00	775,000.00	0.00	775,000.00	-36.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		5,848,861.00	5,848,861.00		5,699,876.00	5,699,876.00	-2.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,582,030.00	6,115,068.00	7,697,098.00	1,355,000.00	5,699,876.00	7,054,876.00	-8.3%
TOTAL, REVENUES			208,715,888.00	49,570,634.00	258,286,522.00	189,490,017.00	69,697,630.00	259,187,647.00	0.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	73,145,843.00	18,038,124.00	91,183,967.00	71,746,964.00	18,257,188.00	90,004,152.00	-1.3%
Certificated Pupil Support Salaries		1200	3,110,913.00	2,209,851.00	5,320,764.00	2,969,642.00	2,232,140.00	5,201,782.00	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	6,234,465.00	1,908,920.00	8,143,385.00	6,333,103.00	1,723,197.00	8,056,300.00	-1.1%
Other Certificated Salaries		1900	211,292.00	663,516.00	874,808.00	197,219.00	680,051.00	877,270.00	0.3%
TOTAL, CERTIFICATED SALARIES			82,702,513.00	22,820,411.00	105,522,924.00	81,246,928.00	22,892,576.00	104,139,504.00	-1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,219,054.00	7,488,759.00	8,707,813.00	1,228,290.00	8,194,589.00	9,422,879.00	8.2%
Classified Support Salaries		2200	12,300,493.00	2,501,613.00	14,802,106.00	12,548,366.00	2,327,985.00	14,876,351.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	1,815,631.00	222,804.00	2,038,435.00	1,992,401.00	228,302.00	2,220,703.00	8.9%
Clerical, Technical and Office Salaries		2400	6,086,976.00	980,712.00	7,067,688.00	6,091,901.00	944,269.00	7,036,170.00	-0.4%
Other Classified Salaries		2900	4,166,813.00	460,387.00	4,627,200.00	4,293,798.00	602,803.00	4,896,601.00	5.8%
TOTAL, CLASSIFIED SALARIES			25,588,967.00	11,654,275.00	37,243,242.00	26,154,756.00	12,297,948.00	38,452,704.00	3.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,635,397.00	15,894,079.00	29,529,476.00	12,970,341.00	15,892,015.00	28,862,356.00	-2.3%
PERS		3201-3202	5,092,533.00	2,623,903.00	7,716,436.00	5,319,150.00	2,665,333.00	7,984,483.00	3.5%
OASDI/Medicare/Alternative		3301-3302	3,223,605.00	1,297,161.00	4,520,766.00	3,192,052.00	1,323,067.00	4,515,119.00	-0.1%
Health and Welfare Benefits		3401-3402	20,999,256.00	8,042,832.00	29,042,088.00	20,977,839.00	8,434,581.00	29,412,420.00	1.3%
Unemployment Insurance		3501-3502	155,971.00	17,342.00	173,313.00	155,268.00	17,611.00	172,879.00	-0.3%
Workers' Compensation		3601-3602	4,036,769.00	1,273,241.00	5,310,010.00	4,170,069.00	1,367,505.00	5,537,574.00	4.3%
OPEB, Allocated		3701-3702	797,312.00	247,549.00	1,044,861.00	481,404.00	153,443.00	634,847.00	-39.2%
OPEB, Active Employees		3751-3752	988,302.00	391,340.00	1,379,642.00	892,039.00	346,620.00	1,238,659.00	-10.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,929,145.00	29,787,447.00	78,716,592.00	48,158,162.00	30,200,175.00	78,358,337.00	-0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,961,784.00	1,961,784.00	50,114.00	250,000.00	300,114.00	-84.7%
Books and Other Reference Materials		4200	4,836.00	27,124.00	31,960.00	0.00	66,952.00	66,952.00	109.5%
Materials and Supplies		4300	4,052,702.00	3,962,691.00	8,015,393.00	3,786,552.00	5,567,313.00	9,353,865.00	16.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	598,610.00	861,592.00	1,460,202.00	366,759.00	1,932,355.00	2,299,114.00	57.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,656,148.00	6,813,191.00	11,469,339.00	4,203,425.00	7,816,620.00	12,020,045.00	4.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	487,666.00	487,666.00	0.00	166,021.00	166,021.00	-66.0%
Travel and Conferences		5200	334,900.00	1,535,753.00	1,870,653.00	329,813.00	3,096,431.00	3,426,244.00	83.2%
Dues and Memberships		5300	123,664.00	0.00	123,664.00	100,028.00	0.00	100,028.00	-19.1%
Insurance		5400 - 5450	1,562,627.00	0.00	1,562,627.00	1,675,000.00	0.00	1,675,000.00	7.2%
Operations and Housekeeping Services		5500	4,064,485.00	0.00	4,064,485.00	4,573,321.00	0.00	4,573,321.00	12.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,957,328.00	322,077.00	2,279,405.00	1,968,672.00	325,436.00	2,294,108.00	0.6%
Transfers of Direct Costs		5710	(867,069.00)	867,069.00	0.00	(1,032,845.00)	1,032,845.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,763.00)	76,550.00	68,787.00	(12,743.00)	60,900.00	48,157.00	-30.0%
Professional/Consulting Services and Operating Expenditures		5800	3,255,085.00	8,464,383.00	11,719,468.00	2,866,952.00	15,145,478.00	18,012,430.00	53.7%
Communications		5900	290,776.00	101,405.00	392,181.00	161,154.00	397,765.00	558,919.00	42.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,714,033.00	11,854,903.00	22,568,936.00	10,629,352.00	20,224,876.00	30,854,228.00	36.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & 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	9,800.00	9,800.00	0.00	10,000.00	10,000.00	2.0%
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	421,246.00	551,392.00	972,638.00	336,536.00	396,050.00	732,586.00	-24.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			421,246.00	561,192.00	982,438.00	336,536.00	406,050.00	742,586.00	-24.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	44,670.00	1,211,666.00	1,256,336.00	44,670.00	861,666.00	906,336.00	-27.9%
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%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	228,427.00	0.00	228,427.00	221,984.00	0.00	221,984.00	-2.8%
Other Debt Service - Principal		7439	168,392.00	0.00	168,392.00	232,734.00	0.00	232,734.00	38.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			441,489.00	1,211,666.00	1,653,155.00	499,388.00	861,666.00	1,361,054.00	-17.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,308,377.00)	1,308,377.00	0.00	(1,085,604.00)	1,085,604.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(722,477.00)	0.00	(722,477.00)	(583,314.00)	0.00	(583,314.00)	-19.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,030,854.00)	1,308,377.00	(722,477.00)	(1,668,918.00)	1,085,604.00	(583,314.00)	-19.3%
TOTAL, EXPENDITURES			171,422,687.00	86,011,462.00	257,434,149.00	169,559,629.00	95,785,515.00	265,345,144.00	3.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(35,934,743.00)	35,934,743.00	0.00	(28,416,680.00)	28,416,680.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,934,743.00)	35,934,743.00	0.00	(28,416,680.00)	28,416,680.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,934,743.00)	35,534,743.00	(400,000.00)	(28,416,680.00)	28,016,680.00	(400,000.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	202,567,476.00	0.00	202,567,476.00	184,077,486.00	0.00	184,077,486.00	-9.1%
2) Federal Revenue		8100-8299	0.00	23,818,547.00	23,818,547.00	450,000.00	44,253,674.00	44,703,674.00	87.7%
3) Other State Revenue		8300-8599	4,566,382.00	19,637,019.00	24,203,401.00	3,607,531.00	19,744,080.00	23,351,611.00	-3.5%
4) Other Local Revenue		8600-8799	1,582,030.00	6,115,068.00	7,697,098.00	1,355,000.00	5,699,876.00	7,054,876.00	-8.3%
5) TOTAL, REVENUES			208,715,888.00	49,570,634.00	258,286,522.00	189,490,017.00	69,697,630.00	259,187,647.00	0.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		111,206,936.00	63,621,101.00	174,828,037.00	108,165,852.00	74,682,328.00	182,848,180.00	4.6%
2) Instruction - Related Services	2000-2999		17,847,066.00	6,115,582.00	23,962,648.00	17,836,935.00	6,067,022.00	23,903,957.00	-0.2%
3) Pupil Services	3000-3999		17,412,568.00	6,262,079.00	23,674,647.00	17,776,293.00	6,134,976.00	23,911,269.00	1.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		2,287.00	0.00	2,287.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,613,359.00	1,481,740.00	12,095,099.00	10,946,721.00	1,122,848.00	12,069,569.00	-0.2%
8) Plant Services	8000-8999		13,898,982.00	7,319,294.00	21,218,276.00	14,334,440.00	6,916,675.00	21,251,115.00	0.2%
9) Other Outgo	9000-9999	Except 7600-7699	441,489.00	1,211,666.00	1,653,155.00	499,388.00	861,666.00	1,361,054.00	-17.7%
10) TOTAL, EXPENDITURES			171,422,687.00	86,011,462.00	257,434,149.00	169,559,629.00	95,785,515.00	265,345,144.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			37,293,201.00	(36,440,828.00)	852,373.00	19,930,388.00	(26,087,885.00)	(6,157,497.00)	-822.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,934,743.00)	35,934,743.00	0.00	(28,416,680.00)	28,416,680.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,934,743.00)	35,534,743.00	(400,000.00)	(28,416,680.00)	28,016,680.00	(400,000.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals Unrestricted (A)	2019-20 Estimated Actuals Restricted (B)	2019-20 Estimated Actuals Total Fund col. A + B (C)	2020-21 Budget Unrestricted (D)	2020-21 Budget Restricted (E)	2020-21 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,358,458.00	(906,085.00)	452,373.00	(8,486,292.00)	1,928,795.00	(6,557,497.00)	-1549.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,527,397.00	7,279,396.00	22,806,793.00	16,885,855.00	6,373,311.00	23,259,166.00	2.0%
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)			15,527,397.00	7,279,396.00	22,806,793.00	16,885,855.00	6,373,311.00	23,259,166.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,527,397.00	7,279,396.00	22,806,793.00	16,885,855.00	6,373,311.00	23,259,166.00	2.0%
2) Ending Balance, June 30 (E + F1e)			16,885,855.00	6,373,311.00	23,259,166.00	8,399,563.00	8,302,106.00	16,701,669.00	-28.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	16,081.00	0.00	16,081.00	16,081.00	0.00	16,081.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,373,311.00	6,373,311.00	0.00	8,302,106.00	8,302,106.00	30.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,735,024.00	0.00	7,735,024.00	7,972,354.00	0.00	7,972,354.00	3.1%
Unassigned/Unappropriated Amount		9790	9,084,750.00	0.00	9,084,750.00	361,128.00	0.00	361,128.00	-96.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	627,846.00	627,846.00
6300	Lottery: Instructional Materials	1,203,756.00	1,893,764.00
6500	Special Education	114,292.00	114,292.00
6512	Special Ed: Mental Health Services	1,902,643.00	1,596,279.00
7085	Learning Communities for School Success Program	500,000.00	0.00
7311	Classified School Employee Professional Development Block Grant	114,000.00	0.00
7510	Low-Performing Students Block Grant	229,772.00	0.00
9010	Other Restricted Local	1,681,002.00	4,069,925.00
Total, Restricted Balance		6,373,311.00	8,302,106.00

All Other Funds

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	605,735.00	605,735.00	0.0%
3) Other State Revenue		8300-8599	2,450,999.00	2,009,579.00	-18.0%
4) Other Local Revenue		8600-8799	50,200.00	0.00	-100.0%
5) TOTAL, REVENUES			3,106,934.00	2,615,314.00	-15.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,552,071.00	1,536,549.00	-1.0%
2) Classified Salaries		2000-2999	513,282.00	460,355.00	-10.3%
3) Employee Benefits		3000-3999	782,603.00	769,750.00	-1.6%
4) Books and Supplies		4000-4999	123,098.00	152,627.00	24.0%
5) Services and Other Operating Expenditures		5000-5999	154,220.00	140,622.00	-8.8%
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	72,925.00	86,606.00	18.8%
9) TOTAL, EXPENDITURES			3,198,199.00	3,146,509.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(91,265.00)	(531,195.00)	482.0%
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)			(91,265.00)	(531,195.00)	482.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	969,525.00	878,260.00	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			969,525.00	878,260.00	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			969,525.00	878,260.00	-9.4%
2) Ending Balance, June 30 (E + F1e)			878,260.00	347,065.00	-60.5%
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	770,588.00	239,393.00	-68.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	107,672.00	23,238.00	-78.4%
d) Assigned					
Other Assignments		9780	0.00	84,434.00	New
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	878,260.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			878,260.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			878,260.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	605,735.00	605,735.00	0.0%
TOTAL, FEDERAL REVENUE			605,735.00	605,735.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,154,537.00	1,862,329.00	-13.6%
All Other State Revenue	All Other	8590	296,462.00	147,250.00	-50.3%
TOTAL, OTHER STATE REVENUE			2,450,999.00	2,009,579.00	-18.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	43,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,200.00	0.00	-100.0%
TOTAL, REVENUES			3,106,934.00	2,615,314.00	-15.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,283,469.00	1,275,106.00	-0.7%
Certificated Pupil Support Salaries		1200	132,509.00	132,512.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	136,093.00	128,931.00	-5.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,552,071.00	1,536,549.00	-1.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	45,374.00	38,906.00	-14.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	259,148.00	269,107.00	3.8%
Other Classified Salaries		2900	208,760.00	152,342.00	-27.0%
TOTAL, CLASSIFIED SALARIES			513,282.00	460,355.00	-10.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	377,896.00	356,287.00	-5.7%
PERS		3201-3202	62,575.00	72,322.00	15.6%
OASDI/Medicare/Alternative		3301-3302	56,972.00	56,419.00	-1.0%
Health and Welfare Benefits		3401-3402	186,892.00	189,687.00	1.5%
Unemployment Insurance		3501-3502	1,041.00	999.00	-4.0%
Workers' Compensation		3601-3602	73,555.00	77,598.00	5.5%
OPEB, Allocated		3701-3702	15,184.00	8,707.00	-42.7%
OPEB, Active Employees		3751-3752	8,488.00	7,731.00	-8.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			782,603.00	769,750.00	-1.6%
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	91,523.00	119,627.00	30.7%
Noncapitalized Equipment		4400	31,575.00	33,000.00	4.5%
TOTAL, BOOKS AND SUPPLIES			123,098.00	152,627.00	24.0%

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	4,000.00	5,000.00	25.0%
Dues and Memberships		5300	276.00	300.00	8.7%
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	18,531.00	18,531.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,000.00	New
Professional/Consulting Services and Operating Expenditures		5800	130,805.00	114,841.00	-12.2%
Communications		5900	608.00	950.00	56.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			154,220.00	140,622.00	-8.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	72,925.00	86,606.00	18.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,925.00	86,606.00	18.8%
TOTAL, EXPENDITURES			3,198,199.00	3,146,509.00	-1.6%

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

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	605,735.00	605,735.00	0.0%
3) Other State Revenue		8300-8599	2,450,999.00	2,009,579.00	-18.0%
4) Other Local Revenue		8600-8799	50,200.00	0.00	-100.0%
5) TOTAL, REVENUES			3,106,934.00	2,615,314.00	-15.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,063,807.00	2,004,288.00	-2.9%
2) Instruction - Related Services	2000-2999		786,373.00	788,213.00	0.2%
3) Pupil Services	3000-3999		185,198.00	183,734.00	-0.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		72,925.00	86,606.00	18.8%
8) Plant Services	8000-8999		89,896.00	83,668.00	-6.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,198,199.00	3,146,509.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(91,265.00)	(531,195.00)	482.0%
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)			(91,265.00)	(531,195.00)	482.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	969,525.00	878,260.00	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			969,525.00	878,260.00	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			969,525.00	878,260.00	-9.4%
2) Ending Balance, June 30 (E + F1e)			878,260.00	347,065.00	-60.5%
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	770,588.00	239,393.00	-68.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	107,672.00	23,238.00	-78.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	84,434.00	New
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
6371	CalWORKs for ROCP or Adult Education	147,224.00	0.00
6391	Adult Education Program	623,364.00	239,393.00
Total, Restricted Balance		770,588.00	239,393.00

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	3,019,392.00	3,363,028.00	11.4%
3) Other State Revenue		8300-8599	1,582,741.00	1,582,751.00	0.0%
4) Other Local Revenue		8600-8799	11,200.00	0.00	-100.0%
5) TOTAL, REVENUES			4,613,333.00	4,945,779.00	7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,076,398.00	1,089,791.00	1.2%
2) Classified Salaries		2000-2999	1,554,959.00	1,655,186.00	6.4%
3) Employee Benefits		3000-3999	1,575,128.00	1,701,056.00	8.0%
4) Books and Supplies		4000-4999	149,035.00	211,061.00	41.6%
5) Services and Other Operating Expenditures		5000-5999	187,721.00	215,161.00	14.6%
6) Capital Outlay		6000-6999	0.00	8,500.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	58,892.00	65,024.00	10.4%
9) TOTAL, EXPENDITURES			4,602,133.00	4,945,779.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,200.00	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)			11,200.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,176.00	22,376.00	100.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,176.00	22,376.00	100.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,176.00	22,376.00	100.2%
2) Ending Balance, June 30 (E + F1e)			22,376.00	22,376.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22,376.00	22,376.00	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	22,376.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			22,376.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			22,376.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,019,392.00	3,363,028.00	11.4%
TOTAL, FEDERAL REVENUE			3,019,392.00	3,363,028.00	11.4%
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	1,516,443.00	1,516,453.00	0.0%
All Other State Revenue	All Other	8590	66,298.00	66,298.00	0.0%
TOTAL, OTHER STATE REVENUE			1,582,741.00	1,582,751.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	11,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,200.00	0.00	-100.0%
TOTAL, REVENUES			4,613,333.00	4,945,779.00	7.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,076,398.00	1,089,791.00	1.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,076,398.00	1,089,791.00	1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,138,371.00	1,112,946.00	-2.2%
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	108,989.00	126,423.00	16.0%
Other Classified Salaries		2900	307,599.00	415,817.00	35.2%
TOTAL, CLASSIFIED SALARIES			1,554,959.00	1,655,186.00	6.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	202,796.00	175,373.00	-13.5%
PERS		3201-3202	389,507.00	364,817.00	-6.3%
OASDI/Medicare/Alternative		3301-3302	159,447.00	160,320.00	0.5%
Health and Welfare Benefits		3401-3402	656,936.00	847,622.00	29.0%
Unemployment Insurance		3501-3502	1,945.00	1,374.00	-29.4%
Workers' Compensation		3601-3602	109,296.00	106,671.00	-2.4%
OPEB, Allocated		3701-3702	19,412.00	11,968.00	-38.3%
OPEB, Active Employees		3751-3752	35,789.00	32,911.00	-8.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,575,128.00	1,701,056.00	8.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	138,953.00	208,061.00	49.7%
Noncapitalized Equipment		4400	10,082.00	3,000.00	-70.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			149,035.00	211,061.00	41.6%

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	14,269.00	32,939.00	130.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	4,643.00	132.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	118,111.00	102,880.00	-12.9%
Professional/Consulting Services and Operating Expenditures		5800	48,078.00	67,320.00	40.0%
Communications		5900	5,263.00	7,379.00	40.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			187,721.00	215,161.00	14.6%
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	8,500.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	8,500.00	New
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	58,892.00	65,024.00	10.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			58,892.00	65,024.00	10.4%
TOTAL, EXPENDITURES			4,602,133.00	4,945,779.00	7.5%

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	3,019,392.00	3,363,028.00	11.4%
3) Other State Revenue		8300-8599	1,582,741.00	1,582,751.00	0.0%
4) Other Local Revenue		8600-8799	11,200.00	0.00	-100.0%
5) TOTAL, REVENUES			4,613,333.00	4,945,779.00	7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,292,203.00	4,521,361.00	5.3%
2) Instruction - Related Services	2000-2999		192,028.00	232,433.00	21.0%
3) Pupil Services	3000-3999		58,010.00	101,961.00	75.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		58,892.00	65,024.00	10.4%
8) Plant Services	8000-8999		1,000.00	25,000.00	2400.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,602,133.00	4,945,779.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,200.00	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)			11,200.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,176.00	22,376.00	100.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,176.00	22,376.00	100.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,176.00	22,376.00	100.2%
2) Ending Balance, June 30 (E + F1e)			22,376.00	22,376.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,376.00	22,376.00	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,551,975.00	15,474,885.00	14.2%
3) Other State Revenue		8300-8599	884,165.00	1,006,308.00	13.8%
4) Other Local Revenue		8600-8799	283,765.00	474,313.00	67.1%
5) TOTAL, REVENUES			14,719,905.00	16,955,506.00	15.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,684,046.00	5,263,462.00	12.4%
3) Employee Benefits		3000-3999	3,466,406.00	3,730,102.00	7.6%
4) Books and Supplies		4000-4999	5,699,497.00	6,240,240.00	9.5%
5) Services and Other Operating Expenditures		5000-5999	231,917.00	185,649.00	-20.0%
6) Capital Outlay		6000-6999	125,000.00	69,155.00	-44.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	590,660.00	431,684.00	-26.9%
9) TOTAL, EXPENDITURES			14,797,526.00	15,920,292.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,621.00)	1,035,214.00	-1433.7%
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)			(77,621.00)	1,035,214.00	-1433.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,475,756.00	1,398,135.00	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,475,756.00	1,398,135.00	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,475,756.00	1,398,135.00	-5.3%
2) Ending Balance, June 30 (E + F1e)			1,398,135.00	2,433,349.00	74.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,398,135.00	2,433,349.00	74.0%
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	1,398,135.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,398,135.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,398,135.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	13,551,975.00	15,474,885.00	14.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,551,975.00	15,474,885.00	14.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	884,165.00	1,006,308.00	13.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			884,165.00	1,006,308.00	13.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	241,365.00	474,313.00	96.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,400.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			283,765.00	474,313.00	67.1%
TOTAL, REVENUES			14,719,905.00	16,955,506.00	15.2%

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	4,186,711.00	4,810,509.00	14.9%
Classified Supervisors' and Administrators' Salaries		2300	323,039.00	328,440.00	1.7%
Clerical, Technical and Office Salaries		2400	174,296.00	124,513.00	-28.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,684,046.00	5,263,462.00	12.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	908,423.00	1,043,723.00	14.9%
OASDI/Medicare/Alternative		3301-3302	350,034.00	397,236.00	13.5%
Health and Welfare Benefits		3401-3402	1,910,536.00	1,977,550.00	3.5%
Unemployment Insurance		3501-3502	2,334.00	2,634.00	12.9%
Workers' Compensation		3601-3602	172,028.00	204,535.00	18.9%
OPEB, Allocated		3701-3702	33,420.00	22,952.00	-31.3%
OPEB, Active Employees		3751-3752	89,631.00	81,472.00	-9.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,466,406.00	3,730,102.00	7.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	466,017.00	451,079.00	-3.2%
Noncapitalized Equipment		4400	0.00	586.00	New
Food		4700	5,233,480.00	5,788,575.00	10.6%
TOTAL, BOOKS AND SUPPLIES			5,699,497.00	6,240,240.00	9.5%

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	54,000.00	1,965.00	-96.4%
Dues and Memberships		5300	3,000.00	7,943.00	164.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	16,291.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	124,500.00	123,726.00	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(186,898.00)	(152,037.00)	-18.7%
Professional/Consulting Services and Operating Expenditures		5800	235,515.00	185,857.00	-21.1%
Communications		5900	1,800.00	1,904.00	5.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			231,917.00	185,649.00	-20.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	125,000.00	50,762.00	-59.4%
Equipment Replacement		6500	0.00	18,393.00	New
TOTAL, CAPITAL OUTLAY			125,000.00	69,155.00	-44.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	590,660.00	431,684.00	-26.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			590,660.00	431,684.00	-26.9%
TOTAL, EXPENDITURES			14,797,526.00	15,920,292.00	7.6%

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

Description	Function Codes	Object Codes	2019-20 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	13,551,975.00	15,474,885.00	14.2%
3) Other State Revenue		8300-8599	884,165.00	1,006,308.00	13.8%
4) Other Local Revenue		8600-8799	283,765.00	474,313.00	67.1%
5) TOTAL, REVENUES			14,719,905.00	16,955,506.00	15.2%
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		14,206,866.00	15,472,317.00	8.9%
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		590,660.00	431,684.00	-26.9%
8) Plant Services	8000-8999		0.00	16,291.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,797,526.00	15,920,292.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(77,621.00)	1,035,214.00	-1433.7%
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)			(77,621.00)	1,035,214.00	-1433.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,475,756.00	1,398,135.00	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,475,756.00	1,398,135.00	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,475,756.00	1,398,135.00	-5.3%
2) Ending Balance, June 30 (E + F1e)			1,398,135.00	2,433,349.00	74.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,398,135.00	2,433,349.00	74.0%
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	88.00	177,490.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,397,819.00	1,722,895.00
5330	Child Nutrition: Summer Food Service Program Operations	0.00	532,964.00
9010	Other Restricted Local	228.00	0.00
Total, Restricted Balance		1,398,135.00	2,433,349.00

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,765.00	400,000.00	245.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			115,765.00	400,000.00	245.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(115,765.00)	(400,000.00)	245.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	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)			284,235.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	253,608.00	537,843.00	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			253,608.00	537,843.00	112.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			253,608.00	537,843.00	112.1%
2) Ending Balance, June 30 (E + F1e)			537,843.00	537,843.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	537,843.00	537,843.00	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	537,843.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			537,843.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			537,843.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
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	115,765.00	400,000.00	245.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,765.00	400,000.00	245.5%
CAPITAL OUTLAY					
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)					
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			115,765.00	400,000.00	245.5%

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	400,000.00	400,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			400,000.00	400,000.00	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		115,765.00	400,000.00	245.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			115,765.00	400,000.00	245.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(115,765.00)	(400,000.00)	245.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			400,000.00	400,000.00	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)			284,235.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	253,608.00	537,843.00	112.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			253,608.00	537,843.00	112.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			253,608.00	537,843.00	112.1%
2) Ending Balance, June 30 (E + F1e)			537,843.00	537,843.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	537,843.00	537,843.00	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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500,000.00	900,000.00	-40.0%
5) TOTAL, REVENUES			1,500,000.00	900,000.00	-40.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,092.00	40,092.00	0.0%
3) Employee Benefits		3000-3999	22,459.00	22,984.00	2.3%
4) Books and Supplies		4000-4999	66,037.00	354.00	-99.5%
5) Services and Other Operating Expenditures		5000-5999	3,714,296.00	3,113,013.00	-16.2%
6) Capital Outlay		6000-6999	7,170,880.00	34,423,520.00	380.0%
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			11,013,764.00	37,599,963.00	241.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,513,764.00)	(36,699,963.00)	285.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(9,513,764.00)	(36,699,963.00)	285.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,032,400.00	68,518,636.00	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,032,400.00	68,518,636.00	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,032,400.00	68,518,636.00	-12.2%
2) Ending Balance, June 30 (E + F1e)			68,518,636.00	31,818,673.00	-53.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	68,518,636.00	31,818,673.00	-53.6%
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	68,518,636.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			68,518,636.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			68,518,636.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500,000.00	900,000.00	-40.0%
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			1,500,000.00	900,000.00	-40.0%
TOTAL, REVENUES			1,500,000.00	900,000.00	-40.0%

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	40,092.00	40,092.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,092.00	40,092.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,907.00	8,299.00	5.0%
OASDI/Medicare/Alternative		3301-3302	3,067.00	3,067.00	0.0%
Health and Welfare Benefits		3401-3402	9,280.00	9,482.00	2.2%
Unemployment Insurance		3501-3502	21.00	20.00	-4.8%
Workers' Compensation		3601-3602	1,478.00	1,558.00	5.4%
OPEB, Allocated		3701-3702	288.00	175.00	-39.2%
OPEB, Active Employees		3751-3752	418.00	383.00	-8.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,459.00	22,984.00	2.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,211.00	354.00	-97.8%
Noncapitalized Equipment		4400	49,826.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			66,037.00	354.00	-99.5%
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	7,950.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	3,706,346.00	3,113,013.00	-16.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,714,296.00	3,113,013.00	-16.2%
CAPITAL OUTLAY					
Land		6100	21,500.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,058,322.00	34,423,516.00	387.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	91,058.00	4.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,170,880.00	34,423,520.00	380.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	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			11,013,764.00	37,599,963.00	241.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	1,500,000.00	900,000.00	-40.0%
5) TOTAL, REVENUES			1,500,000.00	900,000.00	-40.0%
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		11,013,764.00	37,599,963.00	241.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,013,764.00	37,599,963.00	241.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,513,764.00)	(36,699,963.00)	285.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(9,513,764.00)	(36,699,963.00)	285.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,032,400.00	68,518,636.00	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,032,400.00	68,518,636.00	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,032,400.00	68,518,636.00	-12.2%
2) Ending Balance, June 30 (E + F1e)			68,518,636.00	31,818,673.00	-53.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	68,518,636.00	31,818,673.00	-53.6%
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	68,518,636.00	31,818,673.00
Total, Restricted Balance		68,518,636.00	31,818,673.00

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	2,784,217.00	2,050,000.00	-26.4%
5) TOTAL, REVENUES			2,784,217.00	2,050,000.00	-26.4%
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	29,364.00	100,000.00	240.6%
6) Capital Outlay		6000-6999	52,804.00	100,000.00	89.4%
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			82,168.00	200,000.00	143.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,702,049.00	1,850,000.00	-31.5%
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)			2,702,049.00	1,850,000.00	-31.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,561,552.00	11,263,601.00	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,561,552.00	11,263,601.00	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,561,552.00	11,263,601.00	31.6%
2) Ending Balance, June 30 (E + F1e)			11,263,601.00	13,113,601.00	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,263,601.00	13,113,601.00	16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	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	11,263,601.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,263,601.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,263,601.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	160,000.00	150,000.00	-6.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,624,217.00	1,900,000.00	-27.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,784,217.00	2,050,000.00	-26.4%
TOTAL, REVENUES			2,784,217.00	2,050,000.00	-26.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	29,364.00	100,000.00	240.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,364.00	100,000.00	240.6%
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	52,804.00	100,000.00	89.4%
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			52,804.00	100,000.00	89.4%
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			82,168.00	200,000.00	143.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	2,784,217.00	2,050,000.00	-26.4%
5) TOTAL, REVENUES			2,784,217.00	2,050,000.00	-26.4%
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		82,168.00	200,000.00	143.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			82,168.00	200,000.00	143.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,702,049.00	1,850,000.00	-31.5%
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)			2,702,049.00	1,850,000.00	-31.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,561,552.00	11,263,601.00	31.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,561,552.00	11,263,601.00	31.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,561,552.00	11,263,601.00	31.6%
2) Ending Balance, June 30 (E + F1e)			11,263,601.00	13,113,601.00	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,263,601.00	13,113,601.00	16.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	11,263,601.00	13,113,601.00
Total, Restricted Balance		11,263,601.00	13,113,601.00

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	834,298.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,484.00	2,550.00	2.7%
5) TOTAL, REVENUES			836,782.00	2,550.00	-99.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,205.00	0.00	-100.0%
6) Capital Outlay		6000-6999	14,889.00	1,028,524.00	6807.9%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,094.00	1,028,524.00	5916.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			819,688.00	(1,025,974.00)	-225.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			819,688.00	(1,025,974.00)	-225.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,286.00	1,025,974.00	397.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,286.00	1,025,974.00	397.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,286.00	1,025,974.00	397.4%
2) Ending Balance, June 30 (E + F1e)			1,025,974.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,025,974.00	0.00	-100.0%
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	1,025,974.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,025,974.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,025,974.00		

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	834,298.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			834,298.00	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	2,484.00	2,550.00	2.7%
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			2,484.00	2,550.00	2.7%
TOTAL, REVENUES			836,782.00	2,550.00	-99.7%

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	2,205.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,205.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	14,583.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	306.00	1,028,524.00	336019.0%
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			14,889.00	1,028,524.00	6807.9%
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			17,094.00	1,028,524.00	5916.9%

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	834,298.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,484.00	2,550.00	2.7%
5) TOTAL, REVENUES			836,782.00	2,550.00	-99.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,094.00	1,028,524.00	5916.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,094.00	1,028,524.00	5916.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			819,688.00	(1,025,974.00)	-225.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			819,688.00	(1,025,974.00)	-225.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	206,286.00	1,025,974.00	397.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			206,286.00	1,025,974.00	397.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			206,286.00	1,025,974.00	397.4%
2) Ending Balance, June 30 (E + F1e)			1,025,974.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,025,974.00	0.00	-100.0%
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
7710	State School Facilities Projects	1,025,974.00	0.00
Total, Restricted Balance		1,025,974.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,010,000.00	4,910,000.00	-2.0%
5) TOTAL, REVENUES			5,010,000.00	4,910,000.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,092.00	40,092.00	0.0%
3) Employee Benefits		3000-3999	21,632.00	22,984.00	6.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,894.00	252,125.00	1714.6%
6) Capital Outlay		6000-6999	70,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,196,185.00	3,219,690.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,341,803.00	3,534,891.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,668,197.00	1,375,109.00	-17.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,668,197.00	1,375,109.00	-17.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,755,221.00	10,423,418.00	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,755,221.00	10,423,418.00	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,755,221.00	10,423,418.00	19.1%
2) Ending Balance, June 30 (E + F1e)			10,423,418.00	11,798,527.00	13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,800,000.00	New
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	10,423,418.00	6,998,527.00	-32.9%
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	10,423,418.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,423,418.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,423,418.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,900,000.00	4,800,000.00	-2.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	110,000.00	110,000.00	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			5,010,000.00	4,910,000.00	-2.0%
TOTAL, REVENUES			5,010,000.00	4,910,000.00	-2.0%

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	40,092.00	40,092.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,092.00	40,092.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,907.00	8,299.00	5.0%
OASDI/Medicare/Alternative		3301-3302	3,029.00	3,067.00	1.3%
Health and Welfare Benefits		3401-3402	8,528.00	9,482.00	11.2%
Unemployment Insurance		3501-3502	20.00	20.00	0.0%
Workers' Compensation		3601-3602	1,478.00	1,558.00	5.4%
OPEB, Allocated		3701-3702	287.00	175.00	-39.0%
OPEB, Active Employees		3751-3752	383.00	383.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,632.00	22,984.00	6.3%
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	13,894.00	252,125.00	1714.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,894.00	252,125.00	1714.6%
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	70,000.00	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			70,000.00	0.00	-100.0%
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	75,000.00	0.00	-100.0%
Debt Service					
Debt Service - Interest		7438	1,621,185.00	1,554,690.00	-4.1%
Other Debt Service - Principal		7439	1,500,000.00	1,665,000.00	11.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,196,185.00	3,219,690.00	0.7%
TOTAL, EXPENDITURES			3,341,803.00	3,534,891.00	5.8%

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	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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)			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	5,010,000.00	4,910,000.00	-2.0%
5) TOTAL, REVENUES			5,010,000.00	4,910,000.00	-2.0%
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		145,618.00	315,201.00	116.5%
9) Other Outgo	9000-9999	Except 7600-7699	3,196,185.00	3,219,690.00	0.7%
10) TOTAL, EXPENDITURES			3,341,803.00	3,534,891.00	5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,668,197.00	1,375,109.00	-17.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,668,197.00	1,375,109.00	-17.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,755,221.00	10,423,418.00	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,755,221.00	10,423,418.00	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,755,221.00	10,423,418.00	19.1%
2) Ending Balance, June 30 (E + F1e)			10,423,418.00	11,798,527.00	13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,800,000.00	New
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	10,423,418.00	6,998,527.00	-32.9%
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	0.00	4,800,000.00
Total, Restricted Balance		0.00	4,800,000.00

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	5,243,539.00	6,205,424.00	18.3%
5) TOTAL, REVENUES			5,243,539.00	6,205,424.00	18.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	2,217,132.00	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,649,303.00	4,573,835.00	-1.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,649,303.00	6,790,967.00	46.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			594,236.00	(585,543.00)	-198.5%
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 NET POSITION (C + D4)			594,236.00	(585,543.00)	-198.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,084,587.00	2,678,823.00	28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,084,587.00	2,678,823.00	28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,084,587.00	2,678,823.00	28.5%
2) Ending Net Position, June 30 (E + F1e)			2,678,823.00	2,093,280.00	-21.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,678,823.00	2,093,280.00	-21.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,678,823.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			2,678,823.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			2,678,823.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	20,886.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	5,222,653.00	6,205,424.00	18.8%
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			5,243,539.00	6,205,424.00	18.3%
TOTAL, REVENUES			5,243,539.00	6,205,424.00	18.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	336,492.00	New
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	1,880,640.00	New
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	2,217,132.00	New
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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,649,303.00	4,573,835.00	-1.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,649,303.00	4,573,835.00	-1.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,649,303.00	6,790,967.00	46.1%

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

Description	Function Codes	Object Codes	2019-20 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	5,243,539.00	6,205,424.00	18.3%
5) TOTAL, REVENUES			5,243,539.00	6,205,424.00	18.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,649,303.00	6,790,967.00	46.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,649,303.00	6,790,967.00	46.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			594,236.00	(585,543.00)	-198.5%
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 NET POSITION (C + D4)			594,236.00	(585,543.00)	-198.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,084,587.00	2,678,823.00	28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,084,587.00	2,678,823.00	28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,084,587.00	2,678,823.00	28.5%
2) Ending Net Position, June 30 (E + F1e)			2,678,823.00	2,093,280.00	-21.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,678,823.00	2,093,280.00	-21.9%

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

Supplemental Forms

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	184,077,486.00	-2.38%	179,687,713.00	-1.20%	177,534,982.00
2. Federal Revenues	8100-8299	450,000.00	0.00%	450,000.00	0.00%	450,000.00
3. Other State Revenues	8300-8599	3,607,531.00	0.33%	3,619,285.00	0.40%	3,633,937.00
4. Other Local Revenues	8600-8799	1,355,000.00	1.73%	1,378,442.00	2.12%	1,407,664.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(28,416,680.00)	26.56%	(35,963,531.00)	2.74%	(36,949,659.00)
6. Total (Sum lines A1 thru A5c)		161,073,337.00	-7.39%	149,171,909.00	-2.07%	146,076,924.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				81,246,928.00		82,409,952.00
b. Step & Column Adjustment				1,624,939.00		1,648,199.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(461,915.00)		(461,914.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	81,246,928.00	1.43%	82,409,952.00	1.44%	83,596,237.00
2. Classified Salaries						
a. Base Salaries				26,154,756.00		26,416,304.00
b. Step & Column Adjustment				261,548.00		264,163.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,154,756.00	1.00%	26,416,304.00	1.00%	26,680,467.00
3. Employee Benefits	3000-3999	48,158,162.00	2.34%	49,286,504.00	6.24%	52,361,963.00
4. Books and Supplies	4000-4999	4,203,425.00	0.85%	4,239,361.00	0.03%	4,240,442.00
5. Services and Other Operating Expenditures	5000-5999	10,629,352.00	0.14%	10,644,266.00	0.10%	10,654,541.00
6. Capital Outlay	6000-6999	336,536.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	499,388.00	29.12%	644,831.00	0.30%	646,741.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,668,918.00)	0.30%	(1,673,961.00)	0.38%	(1,680,249.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		169,559,629.00	1.42%	171,967,257.00	2.64%	176,500,142.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(8,486,292.00)		(22,795,348.00)		(30,423,218.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,885,855.00		8,399,563.00		(14,395,785.00)
2. Ending Fund Balance (Sum lines C and D1)		8,399,563.00		(14,395,785.00)		(44,819,003.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	66,081.00		66,081.00		66,081.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,972,354.00		7,810,638.00		8,000,473.00
2. Unassigned/Unappropriated	9790	361,128.00		(22,272,504.00)		(52,885,557.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,399,563.00		(14,395,785.00)		(44,819,003.00)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,972,354.00		7,810,638.00		8,000,473.00
c. Unassigned/Unappropriated	9790	361,128.00		(22,272,504.00)		(52,885,557.00)
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		8,333,482.00		(14,461,866.00)		(44,885,084.00)

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

FY 20/21 reduction of 6 FTE for decline in enrollment and in FY 21/22 reduction of 6 FTE for decline in enrollment.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	44,253,674.00	-42.73%	25,341,940.00	0.00%	25,341,940.00
3. Other State Revenues	8300-8599	19,744,080.00	0.00%	19,744,080.00	0.00%	19,744,080.00
4. Other Local Revenues	8600-8799	5,699,876.00	1.72%	5,797,729.00	2.10%	5,919,716.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	28,416,680.00	26.56%	35,963,531.00	2.74%	36,949,659.00
6. Total (Sum lines A1 thru A5c)		98,114,310.00	-11.48%	86,847,280.00	1.28%	87,955,395.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				22,892,576.00		23,050,428.00
b. Step & Column Adjustment				457,852.00		461,008.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(300,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,892,576.00	0.69%	23,050,428.00	2.00%	23,511,436.00
2. Classified Salaries						
a. Base Salaries				12,297,948.00		12,420,927.00
b. Step & Column Adjustment				122,979.00		124,210.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,297,948.00	1.00%	12,420,927.00	1.00%	12,545,137.00
3. Employee Benefits	3000-3999	30,200,175.00	1.50%	30,652,607.00	3.48%	31,718,662.00
4. Books and Supplies	4000-4999	7,816,620.00	-33.17%	5,223,625.00	1.91%	5,323,398.00
5. Services and Other Operating Expenditures	5000-5999	20,224,876.00	-27.86%	14,591,172.00	0.14%	14,611,486.00
6. Capital Outlay	6000-6999	406,050.00	-76.29%	96,276.00	17.95%	113,557.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	861,666.00	0.00%	861,666.00	0.00%	861,666.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,085,604.00	0.46%	1,090,647.00	0.58%	1,096,935.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	0.00%	400,000.00	0.00%	400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		96,185,515.00	-8.11%	88,387,348.00	2.03%	90,182,277.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,928,795.00		(1,540,068.00)		(2,226,882.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,373,311.00		8,302,106.00		6,762,038.00
2. Ending Fund Balance (Sum lines C and D1)		8,302,106.00		6,762,038.00		4,535,156.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,302,106.00		6,762,038.00		4,535,156.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,302,106.00		6,762,038.00		4,535,156.00

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Reduction of varios categorigal programs that are not ongoing, ESSA: School Improvment Funds, CTE Incentive Funds, etc.

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	184,077,486.00	-2.38%	179,687,713.00	-1.20%	177,534,982.00
2. Federal Revenues	8100-8299	44,703,674.00	-42.30%	25,791,940.00	0.00%	25,791,940.00
3. Other State Revenues	8300-8599	23,351,611.00	0.05%	23,363,365.00	0.06%	23,378,017.00
4. Other Local Revenues	8600-8799	7,054,876.00	1.72%	7,176,171.00	2.11%	7,327,380.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		259,187,647.00	-8.94%	236,019,189.00	-0.84%	234,032,319.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				104,139,504.00		105,460,380.00
b. Step & Column Adjustment				2,082,791.00		2,109,207.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(761,915.00)		(461,914.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,139,504.00	1.27%	105,460,380.00	1.56%	107,107,673.00
2. Classified Salaries						
a. Base Salaries				38,452,704.00		38,837,231.00
b. Step & Column Adjustment				384,527.00		388,373.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,452,704.00	1.00%	38,837,231.00	1.00%	39,225,604.00
3. Employee Benefits	3000-3999	78,358,337.00	2.02%	79,939,111.00	5.18%	84,080,625.00
4. Books and Supplies	4000-4999	12,020,045.00	-21.27%	9,462,986.00	1.07%	9,563,840.00
5. Services and Other Operating Expenditures	5000-5999	30,854,228.00	-18.21%	25,235,438.00	0.12%	25,266,027.00
6. Capital Outlay	6000-6999	742,586.00	-87.04%	96,276.00	17.95%	113,557.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,361,054.00	10.69%	1,506,497.00	0.13%	1,508,407.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(583,314.00)	0.00%	(583,314.00)	0.00%	(583,314.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	0.00%	400,000.00	0.00%	400,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		265,745,144.00	-2.03%	260,354,605.00	2.43%	266,682,419.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,557,497.00)		(24,335,416.00)		(32,650,100.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,259,166.00		16,701,669.00		(7,633,747.00)
2. Ending Fund Balance (Sum lines C and D1)		16,701,669.00		(7,633,747.00)		(40,283,847.00)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	66,081.00		66,081.00		66,081.00
b. Restricted	9740	8,302,106.00		6,762,038.00		4,535,156.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,972,354.00		7,810,638.00		8,000,473.00
2. Unassigned/Unappropriated	9790	361,128.00		(22,272,504.00)		(52,885,557.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,701,669.00		(7,633,747.00)		(40,283,847.00)

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,972,354.00		7,810,638.00		8,000,473.00
c. Unassigned/Unappropriated	9790	361,128.00		(22,272,504.00)		(52,885,557.00)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,333,482.00		(14,461,866.00)		(44,885,084.00)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.14%		-5.55%		-16.83%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		16,262.87		16,054.71		15,853.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		265,745,144.00		260,354,605.00		266,682,419.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		265,745,144.00		260,354,605.00		266,682,419.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,972,354.32		7,810,638.15		8,000,472.57
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,972,354.32		7,810,638.15		8,000,472.57
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

Coachella Valley Unified School District
2019-2020 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud
Beginning Cash Balance		28,371,842		27,959,527		19,040,651		25,043,026		22,649,408		22,978,299		32,779,366	
REVENUE															
State Aid	8010-8019	7,725,156	5.21%	7,725,156	5.21%	13,905,281	9.37%	13,905,281	9.37%	13,905,281	9.37%	21,322,125	14.37%	13,905,281	9.37%
EPA	8012	0	0.00%	0	0.00%	7,233,503	33.68%	1,882	0.01%	0	0.00%	7,233,504	33.68%	0	0.00%
Property Taxes	8020-8089	0	0.00%	43	0.00%	1,556,315	4.70%	0	0.00%	1,461,034	4.41%	7,562,952	22.84%	9,226,947	27.86%
Other	8090-8099	0	0.00%	(63,268)	17.12%	0	0.00%	0	0.00%	(123,601)	33.44%	30,837	-8.34%	0	0.00%
Total LCFF	**8010-8099**	**7,725,156**	**3.81%**	**7,661,931**	**3.78%**	**22,695,099**	**11.20%**	**13,907,163**	**6.87%**	**15,242,714**	**7.52%**	**36,149,418**	**17.85%**	**23,132,228**	**11.42%**
Federal Revenues	8100-8299	282,726	1.19%	787,693	3.31%	(42,327)	-0.18%	2,551,516	10.71%	557,484	2.34%	634,280	2.66%	5,142,484	21.59%
Other State Revenue	8300-8599	160,180	0.66%	628,954	2.60%	14,877	0.06%	324,050	1.34%	2,507,315	10.36%	1,243,614	5.14%	840,512	3.47%
Other Local Revenue	8600-8799	5,970	0.08%	1,208,261	15.70%	42,560	0.55%	946,757	12.30%	1,041,244	13.53%	173,510	2.25%	1,055,135	13.71%
TOTAL REVENUES		8,174,032	3.16%	10,286,839	3.98%	22,710,210	8.79%	17,729,486	6.86%	19,348,757	7.49%	38,200,821	14.79%	30,170,360	11.68%
EXPENDITURES															
Certificated Salaries	1000-1999	231,373	0.22%	8,536,528	8.09%	8,489,794	8.05%	9,291,909	8.81%	8,608,270	8.16%	9,451,090	8.96%	9,059,674	8.59%
Classified Salaries	2000-2999	1,281,185	3.44%	1,772,325	4.76%	3,236,920	8.69%	3,382,920	9.08%	3,560,112	9.56%	3,373,130	9.06%	3,268,627	8.78%
Employee Benefits	3000-3999	2,886,740	3.67%	5,838,142	7.42%	4,692,715	5.96%	6,256,044	7.95%	5,622,514	7.14%	5,748,366	7.30%	5,542,385	7.04%
Books & Supplies	4000-4999	97,626	0.85%	457,596	3.99%	634,521	5.53%	641,579	5.59%	525,101	4.58%	448,848	3.91%	1,723,234	15.02%
Services/Oper Expenses	5000-5999	2,180,002	9.66%	1,464,910	6.49%	1,395,155	6.18%	1,481,846	6.57%	1,200,460	5.32%	1,326,861	5.88%	1,377,763	6.10%
Capital Outlay	6000-6599	0	0.00%	0	0.00%	29,206	2.97%	0	0.00%	0	0.00%	6,148	0.63%	51,382	5.23%
Other Outgo	7100-7499	0	0.00%	0	0.00%	184,174	11.14%	0	0.00%	0	0.00%	39,189	2.37%	(648)	-0.04%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		6,676,926	2.59%	18,069,501	7.02%	18,662,484	7.25%	21,054,298	8.18%	19,516,457	7.58%	20,393,634	7.92%	21,022,417	8.17%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	2,785,392	30.76%	590,171	6.52%	1,969,525	21.75%	946,850	10.46%	521,298	5.76%	(362,994)	-4.01%	342,918	3.79%
Accts Pay/Due Tos	9500	4,694,813	29.46%	1,726,385	10.83%	14,877	0.09%	15,655	0.10%	24,707	0.16%	7,643,126	47.96%	1,209,061	7.59%
NET PRIOR YEAR TRANSACTIONS		(1,909,421)		(1,136,214)		1,954,649		931,195		496,591		(8,006,120)		(866,143)	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Temporary Loans	9311/9611		0.00%		0.00%	0	0.00%		0.00%		0.00%		0.00%		0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		0		0		0	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929					0									
Total Other Cash Transactions		0		0		0		0		0		0		0	
NET REVENUE		(412,315)		(8,918,876)		6,002,375		(2,393,617)		328,891		9,801,067		8,281,800	
ENDING CASH BALANCE		**27,959,527**		**19,040,651**		**25,043,026**		**22,649,408**		**22,978,299**		**32,779,366**		**41,061,165**	

Coachella Valley Unified School District
2019-2020 General Fund Cash flow Projection

		February Actual	% Bud	March Actual	% Bud	April Actual	% Bud	May Actual	% Bud	June Estimated	% Bud	Estimated Accrual	% Bud	Projected Total	% Bud
Beginning Cash Balance		41,061,165		33,538,440		40,223,808		36,938,119		31,036,299					
REVENUE															
State Aid	8010-8019	11,698,858	7.89%	11,698,858	7.89%	11,698,858	7.89%	11,698,858	7.89%	0	0.00%	9,157,676	6.17%	148,346,669	100.00%
EPA	8012	0	0.00%	7,149,924	33.29%	0	0.00%	0	0.00%	0	0.00%	(142,379)	-0.66%	21,476,434	100.00%
Property Taxes	8020-8089	101,072	0.31%	341,687	1.03%	2,381,454	7.19%	695,133	2.10%	9,787,370	21.62%	0	0.00%	33,114,007	100.00%
Other	8090-8099	0	0.00%	0	0.00%	(31,951)	8.64%	1,464	-0.40%	(253,595)	68.61%	70,480	-19.07%	(369,634)	100.00%
Total LCFF	**8010-8099**	**11,799,930**	**5.83%**	**19,190,469**	**9.47%**	**14,048,361**	**6.94%**	**12,395,455**	**6.12%**	**9,533,775**	**4.71%**	**9,085,777**	**4.49%**	**202,567,476**	**100.00%**
Federal Revenues	8100-8299	(584,485)	-2.45%	4,431,147	18.60%	305,424	1.28%	709,762	2.98%	695,502	2.92%	8,347,341	35.05%	23,818,547	100.00%
Other State Revenue	8300-8599	0	0.00%	1,092,394	4.51%	1,857,086	7.67%	496,626	2.05%	2,657,609	22.00%	12,380,184	51.15%	24,203,401	111.02%
Other Local Revenue	8600-8799	50,164	0.65%	1,234,157	16.03%	69,545	0.90%	1,083,478	14.08%	269,398	3.50%	516,919	6.72%	7,697,098	100.00%
TOTAL REVENUES		11,265,609	4.36%	25,948,167	10.05%	16,280,415	6.30%	14,685,320	5.69%	13,156,284	5.09%	30,330,221	11.74%	258,286,522	**100.00%**
EXPENDITURES															
Certificated Salaries	1000-1999	8,669,046	8.22%	9,110,907	8.63%	9,007,610	8.54%	8,471,343	8.03%	16,595,380	15.73%		0.00%	105,522,924	100.00%
Classified Salaries	2000-2999	3,489,001	9.37%	3,425,574	9.20%	3,202,241	8.60%	3,130,021	8.40%	4,121,186	11.07%		0.00%	37,243,242	100.00%
Employee Benefits	3000-3999	5,485,753	6.97%	5,571,810	7.08%	5,524,305	7.02%	5,368,405	6.82%	7,799,229	9.91%	12,380,184	15.73%	78,716,592	100.00%
Books & Supplies	4000-4999	447,752	3.90%	505,968	4.41%	543,750	4.74%	1,073,741	9.36%	3,213,693	28.02%	1,155,930	10.08%	11,469,339	100.00%
Services/Oper Expenses	5000-5999	1,087,930	4.82%	1,225,402	5.43%	995,214	4.41%	1,352,273	5.99%	6,252,852	27.71%	1,228,268	5.44%	22,568,936	100.00%
Capital Outlay	6000-6599	380	0.04%	105,829	10.77%	59,830	6.09%	174,935	17.81%	267,313	27.21%	287,415	29.26%	982,438	100.00%
Other Outgo	7100-7499	247,203	14.95%	247,203	14.95%	247,203	14.95%	643,909	38.95%	44,922	2.72%	0	0.00%	1,653,155	100.00%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(722,477)	100.00%	(722,477)	100.00%
TOTAL EXPENDITURES		19,427,064	7.55%	20,192,693	7.84%	19,580,154	7.61%	20,214,626	7.85%	38,294,575	14.88%	14,329,320	5.57%	257,434,149	**100.00%**
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	675,225	7.46%	929,895	10.27%	14,955	0.17%	198,950	2.20%	442,702	4.89%	0	0.00%	9,054,887	100.0%
Accts Pay/Due Tos	9500	36,495	0.23%	0	0.00%	905	0.01%	571,463	3.59%		0.00%	0	0.00%	15,937,487	100.00%
NET PRIOR YEAR TRANSACTIONS		638,730		929,895		14,050		(372,513)		442,702		0		(6,882,600)	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
Temporary Loans	9311/9611	0	0.00%		0.00%	0	0.00%		0.00%	700,000	0.00%		0.00%	700,000	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		700,000				700,000	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929													0	
Total Other Cash Transactions		0		0		0		0		0					
NET REVENUE		(7,522,725)		6,685,369		(3,285,689)		(5,901,819)		(23,995,589)					
ENDING CASH BALANCE		**33,538,440**		**40,223,808**		**36,938,119**		**31,036,299**		**7,040,710**					

Coachella Valley Unified School District
2020-2021 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance		7,040,710		12,980,203		3,927,009		5,755,980		5,213,441		6,445,145		22,787,230	
REVENUE															
State Aid	8010-8019	6,781,921	5.21%	6,781,921	5.21%	12,207,458	9.37%	12,207,458	9.37%	12,207,458	9.37%	18,718,711	14.37%	12,207,458	9.37%
EPA	8012	0	0.00%	0	0.00%	7,108,681	33.68%	0	0.00%	0	0.00%	7,108,682	33.68%	0	0.00%
Property Taxes	8020-8089	0	0.00%	0	0.00%	1,556,315	4.70%	0	0.00%	1,461,034	4.41%	7,562,952	22.84%	9,226,947	27.86%
Other	8090-8099	0	0.00%	(64,361)	17.12%	0	0.00%	0	0.00%	(125,736)	33.44%	31,370	-8.34%	0	0.00%
Total LCFF	**8010-8099**	**6,781,921**	**3.68%**	**6,717,560**	**3.65%**	**20,872,454**	**11.34%**	**12,207,458**	**6.63%**	**13,542,756**	**7.36%**	**33,421,715**	**18.16%**	**21,434,405**	**11.64%**
Federal Revenues	8100-8299	979,010	2.19%	1,478,376	3.31%	974,540	2.18%	4,788,795	10.71%	1,046,310	2.34%	1,190,444	2.66%	9,651,635	21.59%
Other State Revenue	8300-8599	154,543	0.66%	606,819	2.60%	14,353	0.06%	312,646	1.34%	2,419,075	10.36%	1,199,848	5.14%	810,932	3.47%
Other Local Revenue	8600-8799	5,472	0.08%	1,107,447	15.70%	39,009	0.55%	867,763	12.30%	954,366	13.53%	159,033	2.25%	967,098	13.71%
TOTAL REVENUES		7,920,946	3.06%	9,910,202	3.82%	21,900,356	8.45%	18,176,662	7.01%	17,962,507	6.93%	35,971,040	13.88%	32,864,070	12.68%
EXPENDITURES															
Certificated Salaries	1000-1999	228,340	0.22%	8,424,613	8.09%	8,378,492	8.05%	9,170,091	8.81%	8,495,414	8.16%	9,327,185	8.96%	8,940,900	8.59%
Classified Salaries	2000-2999	1,322,791	3.44%	1,829,881	4.76%	3,342,038	8.69%	3,492,779	9.08%	3,675,725	9.56%	3,482,671	9.06%	3,374,775	8.78%
Employee Benefits	3000-3999	2,873,602	3.67%	5,811,571	7.42%	4,671,358	5.96%	6,227,571	7.95%	5,596,925	7.14%	5,722,204	7.30%	5,517,160	7.04%
Books & Supplies	4000-4999	102,314	0.85%	479,568	3.99%	664,988	5.53%	672,385	5.59%	550,314	4.58%	470,400	3.91%	1,805,976	15.02%
Services/Oper Expenses	5000-5999	2,980,303	9.66%	2,002,694	6.49%	1,907,331	6.18%	2,025,847	6.57%	1,641,161	5.32%	1,813,966	5.88%	1,883,554	6.10%
Capital Outlay	6000-6599	0	0.00%	0	0.00%	22,076	2.97%	0	0.00%	0	0.00%	4,647	0.63%	38,838	5.23%
Other Outgo	7100-7499	0	0.00%	0	0.00%	151,632	11.14%	0	0.00%	0	0.00%	32,265	2.37%	(534)	-0.04%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		7,507,350	2.83%	18,548,327	6.99%	19,137,915	7.21%	21,588,673	8.14%	19,959,539	7.52%	20,853,338	7.86%	21,560,669	8.13%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	9,157,676	30.19%	4,540,434	14.97%	2,332,394	7.69%	2,946,850	9.72%	3,928,736	12.95%	1,654,259	5.45%	996,000	3.28%
Accts Pay/Due Tos	9500	2,931,779	20.46%	4,155,503	29.00%	2,865,864	20.00%	77,378	0.54%	0	0.00%	429,876	3.00%	0	0.00%
NET PRIOR YEAR TRANSACTIONS		6,225,897		384,931		(533,470)		2,869,472		3,928,736		1,224,383		996,000	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Temporary Loans	9311/9611	(700,000)	0.00%	(800,000)	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TOTAL MISC ADJUSTMENTS		(700,000)		(800,000)		0		0		(700,000)		0			
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929					(400,000)									
Total Other Cash Transactions		0		0		(400,000)		0		0		0		0	
NET REVENUE		5,939,493		(9,053,194)		1,828,971		(542,539)		1,231,704		16,342,085		12,299,401	
ENDING CASH BALANCE		**12,980,203**		**3,927,009**		**5,755,980**		**5,213,441**		**6,445,145**		**22,787,230**		**35,086,631**	

Coachella Valley Unified School District
2020-2021 General Fund Cash flow Projection

								Projected Deferrals							
		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	% Bud	Projected Total	% Bud
Beginning Cash Balance		35,086,631		27,424,491		35,362,018		30,270,452		14,540,291					
REVENUE															
State Aid	8010-8019	10,270,437	7.89%	10,270,437	7.89%	8,217,744	6.31%	0	0.00%	0	0.00%	20,362,662	15.64%	130,233,665	100.00%
EPA	8012	0	0.00%	7,026,544	33.29%	0	0.00%	0	0.00%	0	0.00%	(138,073)	-0.65%	21,105,834	100.00%
Property Taxes	8020-8089	101,072	0.31%	341,687	1.03%	2,381,454	7.19%	695,133	2.10%	9,787,413	29.56%		0.00%	33,114,007	100.00%
Other	8090-8099	0	0.00%	0	0.00%	(32,503)	8.64%	1,489	-0.40%	(257,976)	68.61%	71,697	-19.07%	(376,020)	100.00%
Total LCFF	**8010-8099**	**10,371,509**	**5.63%**	**17,638,668**	**9.58%**	**10,566,695**	**5.74%**	**696,622**	**0.38%**	**9,529,437**	**5.18%**	**20,296,286**	**11.03%**	**184,077,486**	**100.00%**
Federal Revenues	8100-8299	1,095,240	2.45%	8,316,567	18.60%	2,360,354	5.28%	2,673,280	5.98%	2,199,421	4.92%	7,949,702	17.78%	44,703,674	100.00%
Other State Revenue	8300-8599	0	0.00%	1,053,949	4.51%	1,791,730	7.67%	479,148	2.05%	2,184,728	9.36%	12,323,840	52.78%	23,351,611	100.00%
Other Local Revenue	8600-8799	45,978	0.65%	1,131,183	16.03%	63,742	0.90%	993,076	14.08%	246,921	3.50%	473,788	6.72%	7,054,876	100.00%
TOTAL REVENUES		11,512,727	4.44%	28,140,367	10.86%	14,782,521	5.70%	4,842,126	1.87%	14,160,507	5.46%	41,043,616	15.84%	259,187,647	**100.00%**
EXPENDITURES															
Certificated Salaries	1000-1999	8,555,394	8.22%	8,991,462	8.63%	8,889,519	8.54%	8,360,283	8.03%	16,377,811	15.73%		0.00%	104,139,504	100.00%
Classified Salaries	2000-2999	3,602,305	9.37%	3,536,818	9.20%	3,306,233	8.60%	3,231,667	8.40%	4,255,021	11.07%		0.00%	38,452,704	100.00%
Employee Benefits	3000-3999	5,460,786	6.97%	5,546,452	7.08%	5,499,163	7.02%	5,343,972	6.82%	7,763,733	9.91%	12,323,840	15.73%	78,358,337	100.00%
Books & Supplies	4000-4999	469,251	3.90%	530,262	4.41%	569,858	4.74%	1,125,297	9.36%	2,717,696	22.60%	1,861,736	15.49%	12,020,045	100.00%
Services/Oper Expenses	5000-5999	1,487,320	4.82%	1,675,260	5.43%	1,360,567	4.41%	1,848,707	5.99%	5,822,193	18.87%	4,405,325	14.28%	30,854,228	100.00%
Capital Outlay	6000-6599	287	0.04%	79,992	10.77%	45,223	6.09%	132,226	17.81%	386,145	52.00%	33,152	4.46%	742,586	100.00%
Other Outgo	7100-7499	203,524	14.95%	203,524	14.95%	203,524	14.95%	530,135	38.95%	36,984	2.72%		0.00%	1,361,054	100.00%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(583,314)	100.00%	(583,314)	100.00%
TOTAL EXPENDITURES		19,778,867	7.45%	20,563,770	7.75%	19,874,087	7.49%	20,572,287	7.75%	37,359,583	14.08%	18,040,739	6.80%	265,345,144	**100.00%**
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	604,000	1.99%	360,930	1.19%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	26,521,279	87.44%
Accts Pay/Due Tos	9500	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	10,460,400	73.00%
NET PRIOR YEAR TRANSACTIONS		604,000		360,930		0		0		0		0		16,060,879	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
Temporary Loans	9311/9611		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	(1,500,000)	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		0				(1,500,000)	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929													(400,000)	
Total Other Cash Transactions		0		0		0		0		0					
NET REVENUE		(7,662,140)		7,937,527		(5,091,566)		(15,730,161)		(23,199,076)					
ENDING CASH BALANCE		**27,424,491**		**35,362,018**		**30,270,452**		**14,540,291**		**(8,658,785)**					

Coachella Valley Unified School District
2021-2022 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance		(8,658,785)		(5,213,750)		(14,326,513)		(13,093,714)		(15,758,112)		(14,773,435)		5,206,237	
REVENUE															
State Aid	8010-8019	6,578,041	5.21%	6,578,041	5.21%	11,840,474	9.37%	11,840,474	9.37%	11,840,474	9.37%	18,155,984	14.37%	11,840,474	9.37%
EPA	8012	0	0.00%	0	0.00%	6,951,626	33.68%	0	0.00%	0	0.00%	6,951,627	33.68%	0	0.00%
Property Taxes	8020-8089	0	0.00%	0	0.00%	1,556,315	4.70%	0	0.00%	1,461,034	4.41%	7,562,952	22.84%	9,226,947	27.86%
Other	8090-8099	0	0.00%	(65,791)	17.12%	0	0.00%	0	0.00%	(128,530)	33.44%	32,067	-8.34%	0	0.00%
Total LCFF	**8010-8099**	**6,578,041**	**3.66%**	**6,512,250**	**3.62%**	**20,348,415**	**11.32%**	**11,840,474**	**6.59%**	**13,172,978**	**7.33%**	**32,702,630**	**18.20%**	**21,067,421**	**11.72%**
Federal Revenues	8100-8299	564,843	2.19%	852,954	3.31%	562,264	2.18%	2,762,912	10.71%	603,672	2.34%	686,831	2.66%	5,568,544	21.59%
Other State Revenue	8300-8599	154,621	0.66%	607,125	2.60%	14,361	0.06%	312,803	1.34%	2,420,293	10.36%	1,200,451	5.14%	811,340	3.47%
Other Local Revenue	8600-8799	5,566	0.08%	1,126,488	15.70%	39,680	0.55%	882,682	12.30%	970,774	13.53%	161,767	2.25%	983,725	13.71%
TOTAL REVENUES		7,303,071	3.09%	9,098,817	3.86%	20,964,720	8.88%	15,798,871	6.69%	17,167,717	7.27%	34,751,679	14.72%	28,431,030	12.05%
EXPENDITURES															
Certificated Salaries	1000-1999	231,236	0.22%	8,531,468	8.09%	8,484,762	8.05%	9,286,402	8.81%	8,603,168	8.16%	9,445,488	8.96%	9,054,304	8.59%
Classified Salaries	2000-2999	1,336,019	3.44%	1,848,179	4.76%	3,375,458	8.69%	3,527,707	9.08%	3,712,483	9.56%	3,517,498	9.06%	3,408,522	8.78%
Employee Benefits	3000-3999	2,931,573	3.67%	5,928,812	7.42%	4,765,596	5.96%	6,353,204	7.95%	5,709,835	7.14%	5,837,642	7.30%	5,628,462	7.04%
Books & Supplies	4000-4999	80,548	0.85%	377,548	3.99%	523,523	5.53%	529,346	5.59%	433,244	4.58%	370,330	3.91%	1,421,785	15.02%
Services/Oper Expenses	5000-5999	2,437,568	9.66%	1,637,988	6.49%	1,559,991	6.18%	1,656,925	6.57%	1,342,293	5.32%	1,483,629	5.88%	1,540,545	6.10%
Capital Outlay	6000-6599	0	0.00%	0	0.00%	2,862	2.97%	0	0.00%	0	0.00%	602	0.63%	5,035	5.23%
Other Outgo	7100-7499	0	0.00%	0	0.00%	167,835	11.14%	0	0.00%	0	0.00%	35,712	2.37%	(591)	-0.04%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		7,016,944	2.70%	18,323,995	7.05%	18,880,027	7.26%	21,353,584	8.21%	19,801,023	7.62%	20,690,901	7.96%	21,058,062	8.10%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	12,392,397	30.19%	6,144,229	14.97%	3,156,254	7.69%	2,946,850	9.72%	4,928,736	12.01%	5,918,894	14.42%	551,542	1.34%
Accts Pay/Due Tos	9500	8,533,489	47.30%	5,231,814	29.00%	3,608,148	20.00%	56,535	0.54%	610,753	3.39%	0	0.00%	0	0.00%
NET PRIOR YEAR TRANSACTIONS		3,858,908		912,415		(451,894)		2,890,315		4,317,983		5,918,894		551,542	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Temporary Loans	9311/9611	(700,000)	0.00%	(800,000)	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TOTAL MISC ADJUSTMENTS		(700,000)		(800,000)		0		0		(700,000)		0			
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929					(400,000)									
Total Other Cash Transactions		0		0		(400,000)		0		0		0		0	
NET REVENUE		3,445,035		(9,112,763)		1,232,799		(2,664,398)		984,677		19,979,672		7,924,510	
ENDING CASH BALANCE		**(5,213,750)**		**(14,326,513)**		**(13,093,714)**		**(15,758,112)**		**(14,773,435)**		**5,206,237**		**13,130,747**	

Coachella Valley Unified School District
2021-2022 General Fund Cash flow Projection

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	% Bud	Projected Total	% Bud
Beginning Cash Balance		13,130,747		7,927,687		11,746,424		6,505,152		(757,520)					
REVENUE															
State Aid	8010-8019	9,961,685	7.89%	9,961,685	7.89%	9,966,533	7.89%	9,966,533	7.89%	7,788,147	6.17%		0.00%	126,318,545	100.00%
EPA	8012	0	0.00%	6,871,304	33.29%	0	0.00%	0	0.00%	0	0.00%	(135,021)	-0.65%	20,639,536	100.00%
Property Taxes	8020-8089	101,072	0.31%	341,687	1.03%	2,381,454	7.19%	695,133	2.10%	9,787,413	29.56%		0.00%	33,114,007	100.00%
Other	8090-8099	0	0.00%	0	0.00%	(33,225)	8.64%	1,522	-0.40%	(263,708)	68.61%	73,290	-19.07%	(384,375)	100.00%
Total LCFF	**8010-8099**	**10,062,757**	**5.60%**	**17,174,676**	**9.56%**	**12,314,762**	**6.85%**	**10,663,188**	**5.93%**	**17,311,852**	**9.63%**	**(61,731)**	**-0.03%**	**179,687,713**	**100.00%**
Federal Revenues	8100-8299	(632,910)	-2.45%	4,798,272	18.60%	330,729	1.28%	768,567	2.98%	753,125	2.92%	8,172,137	31.68%	25,791,940	100.00%
Other State Revenue	8300-8599	0	0.00%	1,054,480	4.51%	1,792,631	7.67%	479,389	2.05%	2,132,882	9.13%	12,382,989	53.00%	23,363,365	100.00%
Other Local Revenue	8600-8799	46,769	0.65%	1,150,631	16.03%	64,838	0.90%	1,010,150	14.08%	251,166	3.50%	481,935	6.72%	7,176,171	100.00%
TOTAL REVENUES		9,476,616	4.02%	24,178,059	10.24%	14,502,960	6.14%	12,921,294	5.47%	20,449,025	8.66%	20,975,330	8.89%	236,019,189	**100.00%**
EXPENDITURES															
Certificated Salaries	1000-1999	8,663,908	8.22%	9,105,507	8.63%	9,002,271	8.54%	8,466,322	8.03%	16,585,544	15.73%		0.00%	105,460,380	100.00%
Classified Salaries	2000-2999	3,638,328	9.37%	3,572,187	9.20%	3,339,295	8.60%	3,263,984	8.40%	4,297,571	11.07%		0.00%	38,837,231	100.00%
Employee Benefits	3000-3999	5,570,950	6.97%	5,658,344	7.08%	5,610,101	7.02%	5,451,780	6.82%	8,109,823	10.15%	12,382,989	15.49%	79,939,111	100.00%
Books & Supplies	4000-4999	369,426	3.90%	417,458	4.41%	448,631	4.74%	885,909	9.36%	2,139,801	22.60%	1,465,437	15.49%	9,462,986	100.00%
Services/Oper Expenses	5000-5999	1,216,468	4.82%	1,370,182	5.43%	1,112,798	4.41%	1,512,043	5.99%	4,761,927	18.87%	3,603,081	14.28%	25,235,438	100.00%
Capital Outlay	6000-6599	37	0.04%	10,371	10.77%	5,863	6.09%	17,143	17.81%	50,064	52.00%	4,299	4.47%	96,276	100.00%
Other Outgo	7100-7499	225,273	14.95%	225,273	14.95%	225,273	14.95%	586,785	38.95%	40,937	2.72%		0.00%	1,506,497	100.00%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(583,314)	100.00%	(583,314)	100.00%
TOTAL EXPENDITURES		19,684,390	7.57%	20,359,322	7.83%	19,744,232	7.60%	20,183,966	7.76%	35,985,667	13.84%	16,872,492	6.49%	259,954,605	**100.00%**
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	5,004,714	12.19%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	41,043,616	102.54%
Accts Pay/Due Tos	9500	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	18,040,739	100.23%
NET PRIOR YEAR TRANSACTIONS		5,004,714		0		0		0		0		0		23,002,877	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
Temporary Loans	9311/9611		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	(1,500,000)	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		0				(1,500,000)	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929													(400,000)	
Total Other Cash Transactions		0		0		0		0		0					
NET REVENUE		(5,203,060)		3,818,737		(5,241,272)		(7,262,672)		(15,536,642)					
ENDING CASH BALANCE		**7,927,687**		**11,746,424**		**6,505,152**		**(757,520)**		**(16,294,162)**					

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)	16,631.15	16,631.15	16,869.27	16,262.87	16,262.87	16,576.57
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)	16,631.15	16,631.15	16,869.27	16,262.87	16,262.87	16,576.57
5. District Funded County Program ADA						
a. County Community Schools	92.84	92.84	92.84	92.84	92.84	92.84
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)	92.84	92.84	92.84	92.84	92.84	92.84
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,723.99	16,723.99	16,962.11	16,355.71	16,355.71	16,669.41
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Workers Compensation Claims are fully transferred through reinsurance

( ) 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 25, 2020

For additional information on this certification, please contact:

Name: Maria McLeod

Title: Director of Human Resources

Telephone: 760-848-1108

E-mail: mmcleod@cvusd.us

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	104,139,504.00	301	568,737.00	303	103,570,767.00	305	1,975,746.00		307	101,595,021.00	309
2000 - Classified Salaries	38,452,704.00	311	50,223.00	313	38,402,481.00	315	7,736,204.00		317	30,666,277.00	319
3000 - Employee Benefits	78,358,337.00	321	830,325.00	323	77,528,012.00	325	5,254,609.00		327	72,273,403.00	329
4000 - Books, Supplies Equip Replace. (6500)	12,020,045.00	331	25,358.00	333	11,994,687.00	335	3,356,090.00		337	8,638,597.00	339
5000 - Services. . . & 7300 - Indirect Costs	30,270,914.00	341	121,181.00	343	30,149,733.00	345	5,430,347.00		347	24,719,386.00	349
				TOTAL	261,645,680.00	365			TOTAL	237,892,684.00	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	89,947,152.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	9,422,879.00	380
3. STRS	3101 & 3102	26,610,214.00	382
4. PERS	3201 & 3202	2,484,429.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	2,254,652.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	18,873,829.00	385
7. Unemployment Insurance	3501 & 3502	50,736.00	390
8. Workers' Compensation Insurance	3601 & 3602	3,938,719.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	817,786.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		154,400,396.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		581,516.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		3,116,807.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		150,702,073.00	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		63.35%	
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)	63.35%
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)	237,892,684.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	48,157.00	0.00	0.00	(583,314.00)				
Other Sources/Uses Detail					0.00	400,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	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	1,000.00	0.00	86,606.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	102,880.00	0.00	65,024.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(152,037.00)	431,684.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					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	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	152,037.00	(152,037.00)	583,314.00	(583,314.00)	400,000.00	400,000.00		