



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# **ADOPTED BUDGET 2020-2021 FISCAL YEAR**

**PREPARED FOR  
BOARD OF EDUCATION MEETING  
JUNE 24, 2020**



Board Office Use: Legislative File Info.	
File ID Number	20-1337
Introduction Date	6/24/2020
Enactment Number	20-1121
Enactment Date	6/24/2020 er

# Memo

To Board of Education

From Kyla Johnson-Trammell, Superintendent of Schools  
Luz Cazares, Interim Chief Financial Officer, Consultant  
Lisa Grant-Dawson, Chief Business Officer

Board Meeting Date June 24, 2020

Subject 2020-21 Proposed Adopted Budget

**Action Requested** It is recommended that the Governing Board review and approve 2020-21 Budget for all Funds. The District has advised the Board of the unsettled status of the State Budget and the various tenants that impact its outcome. It is recommended that the Board approve the budget with full knowledge and expectation of a Fall revision once the State budget details are identified. It is also recommended that the Board acknowledge the tentative budget reduction placeholders built into the budget to meet the requirement of a fiscally responsible budget and reserve requirements, with the opportunity and expectation for the staff to develop with required Board and stakeholder input necessary to make ongoing budget reductions. It is also recommended that the Board adopt a resolution to coincide with the 2020-21 budget to ensure that the no less than the projected ~\$16,500,000 in budget reductions be identified and adopted to ensure fiscal solvency.

**Background** Annually, the District must adopt a budget for all funds by June 30<sup>th</sup> for the ensuing fiscal year. The District has presented to the Governing Board with a Projected 2020-21 Budget along with the Third Interim on May 27, 2020 and a Proposed Budget on June 10, 2020 in preparation to finalize and present the Proposed Adopted Budget on June 24, 2020.

Prior to adoption of the budget, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B).

The 2020-21 Budget establishes expenditure authority for the District to conduct business in the coming year.

## Discussion

The working draft of the Proposed Budget is based on funding projections from the Governor's Revised State Budget that was presented on May 14, 2020. On June 3, 2020, the state announced that the State Assembly and Senate reached an agreement which rejects the Governor's proposal in a strong attempt to preserve funding for school Districts. The District anticipates revising its Adopted Budget once the State Budget is enacted and details specific to the Budget Act are provided. It is expected that this revision will occur in response to the provisions set in Education Code §42127(h) which states, *Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.*

The budget incorporates the District's budget assumptions, which are based on the educational and operational strategies of the District, components of the Boards recently adopted Budget Reduction Resolution 1920-0214 dated March 4, 2020, the District's expenditure plans, and budget recommendations provided to all Districts from the Alameda County Office of Education.

Please note that the District anticipates the Proposed Budget will be conditionally approved by the Alameda County Office of Education while the District identifies and implements additional budget solutions for FY20/21.

## Recommendation

It is recommended that the Governing Board review and approve the 2020-21 Proposed Adopted Budget for all funds totaling **\$711,881,481** in revenue and **\$788,931,165** in expenditures, as described in the attached documents. Upon approval, the District will finalize and submit the Adopted Budget to the Alameda County Office of Education for review and approval. It is also recommended that the Board continue to work with Staff and stakeholders to develop the necessary reductions, estimated at no less than \$16,500,000 in conjunction with waiting for the final state adopted budget and its impact to Pre-K-12/Adult funding.

## Attachments

- Copy of Resolution 1920-0214 Budget Solutions for General Fund
- 2020-21 SACS Proposed Adopted Budget Financial Report
  - Form CB – Budget Certification
  - Form 01 CSI – Criteria & Standards
  - Form TC – Table of Contents
  - Form 01 – General Fund
  - Form 11 – Adult Education Fund
  - Form 12 – Child Development Fund
  - Form 13 – Cafeteria Special Revenue Fund
  - Form 14 – Deferred Maintenance Fund
  - Form 21 – Building Fund
  - Form 25 – Capital Facilities Fund
  - Form 35 – County School Facilities Fund
  - Form 40 – Special Reserve fund for Capital Outlay Projects
  - Form 51 – Bond Interest and Redemption Fund
  - Form 67 – Self-Insurance Fund
  - Form A – Average Daily Attendance
  - Form ASSET – Schedule of Capital Assets
  - Form CC – Workers Compensation Certificate



- Form CEA – Current Expense Formula
- Form CEB – Current Expense Formula Budget
- Form ESMOE – ESSA Maintenance of Effort
- Form DEBT – Schedule of Long Term Liabilities
- Form ICF – Indirect Cost Rate
- Form L – Lottery
- Form MYP – Multiyear Projections
- Form SIAB – Summary of Interfund Activities -Budget
- 2020-21 Proposed Adopted Budget Presentation - June 24, 2020



RESOLUTION OF THE BOARD OF EDUCATION  
OF THE OAKLAND UNIFIED SCHOOL DISTRICT  
NO. 1920-0214

**Final 2020-21 Budget Solutions for the General Fund  
(As Amended)**

**WHEREAS**, the Governing Board (“Board”) recognizes that, in order to improve opportunities and outcomes for all students in the Oakland Unified School District (“District”) and close equity gaps for the District’s historically underserved and most vulnerable students, the District must ensure that it remains fiscally solvent in the next three (3) school years, as well as years to come; and

**WHEREAS**, the Board desires to minimize the impact of any budget reductions on the level of service, quality of staff, and education programs for District students; and

**WHEREAS**, the District’s first interim budget report projects that at least \$15.5 million in solutions (i.e., either reductions in General Fund expenditures and/or increases in General Fund revenues) for 2020-21 are needed in order to ensure that the District meets its required 3% reserve (including the state-required 2% reserve); and

**WHEREAS**, the District’s first interim budget report did not include any compensation increases for five (5) of the District’s seven (7) bargaining units nor the ongoing costs of operating the new Central Kitchen; and

**WHEREAS**, on December 11, 2019, the Board approved Resolution No. 1920-0180 which directed the Superintendent to identify sufficient solutions for 2020-21 to ensure that the District can maintain its 3% reserve for 2020-21 and stated the Board will approve the requisite amount of General Fund solutions for 2020-21 by March 2020 to maintain its 3% reserve for 2020-21; and

**NOW, THEREFORE, BE IT RESOLVED THAT**, the Board hereby adopts the \$18.8 million in General Fund solutions found in **Attachment A**; and

**BE IT FURTHER RESOLVED**, that the Board hereby directs the Superintendent to initiate all steps necessary to implement and consistent with the General Funds solutions found in **Attachment A**, including (without limitation) statutory notices relating to layoff or reassignment, and to incorporate the General Fund solutions in the proposed Fiscal Year 2020-2021 District Budget and its fiscal impact to the related multi-year budget projections for the subsequent two (2) fiscal years to be adopted by Board not later than June 30, 2020; and

**BE IT FURTHER RESOLVED**, that the Board reduces its Board-established 1% reserve by \$1.4 million and directs the Superintendent to then restore the Board-established 1% reserve at the closing of the books using any unassigned funds in the ending funding balance to the extent that sufficient funds are available to do so; and

**BE IT FURTHER RESOLVED**, that the Board directs the Superintendent to allocate the \$1.4 million identified in the prior paragraph strictly to middle and high schools, whose staffing will be reduced, on a one-time basis for staff positions at the discretion of the Superintendent; and

**BE IT FURTHER RESOLVED**, if new one-time funds are identified at or after the closing of the books, or at any other time prior to December 2020, the Board directs the Superintendent to first alert the Board and then to bring to the Board recommendations, that are feasible and consistent with Board Policies, regarding the use of such one-time funds; and

**BE IT FURTHER RESOLVED**, the Board directs the Superintendent to analyze the revenue generating strategies identified in **Attachment B** and to present the Board with an implementation plan for each strategy on each no later than November 2020 and to explore other ideas identified in **Attachment B**.

Passed by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NAY: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSED: None

AYES: Aimee Eng, Jumoke Hinton Hodge, Gary Yee, James Harris, Vice President Shanthi Gonzales,  
President Jody London

NOES: None

ABSTAINED: None

RECUSED: None

ABSENT: Roseann Torres, Denilson Garibo (Student Director), Mica Smith-Dahl (Student Director)

#### CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Special Meeting of the Board of Education of the Oakland Unified School District held on March 4, 2020.

Legislative File Id: 20-0180  
Introduction Date: 2/12/2020  
Enactment No. 20-0391  
Enactment Date: 3/4/2020  
By er



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Jody London  
President, Board of Education



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Kyla Johnson Trammell  
Secretary, Board of Education

**Attachment A (General Fund Solutions for 2020-21)**

**SITE SOLUTIONS**

	<u>Solution</u>	<u>Current</u>	<u>Proposed</u>	<u>Estimated Savings</u>	<u>Estimated FTE</u>	<u>Type of Change</u>
1	Adjust Per Pupil Allocation rates from school type rates to grade level rates	School sites are allocated discretionary funding by school type (i.e., Elementary TK-5; TK-8; Middle 6-8; Grades K-8; Grades 6-12; HS 9-12; Continuation). The rates range from \$117 per student to \$900 per student	Pivot allocations for discretionary funding from rates based on school type to rates based on grade level.	(\$7,000)	-	Ongoing Reduction
2	Reduce Per Pupil Allocation rates by 50%	School sites are allocated discretionary funding by school type (i.e., Elementary TK-5; TK-8; Middle 6-8; Grades K-8; Grades 6-12; HS 9-12; Continuation). The rates range from \$117 per student to \$900 per student	Reduce school site discretionary funding by reducing Per Pupil Allocation Rates by 50%	(\$3,000,000)	TBD	Ongoing Reduction
3	Use cost savings from “Blueprint Schools” to supplement Per Pupil Allocation rates for “Blueprint Schools” (Fruitvale Elementary, Futures Elementary/ Community United Elementary, Frick Impact Academy/SOL Middle, Coliseum College Prep Academy, Elmhurst United Middle, MetWest (6-12), Melrose Leadership Academy, Sankofa/Kaiser)	Under the above reduction, the Per Pupil Allocation rates would be reduced by 50%.	Supplement the Per Pupil Allocation rates to 2019-20 levels on a one-time basis to address the needs of merging or expanding schools, which would have the effect of delaying for one year the ongoing reductions to Per Pupil Allocation Rates	\$0	TBD	One-time Investment
4	Adjust enrollment process for elementary grade students (TK-5)	Enrollment targets are set for each school. If a school reaches its enrollment target, the school continues to enroll students and additional classrooms are opened, regardless of the size of the new classrooms.	Revise our enrollment practice to establish enrollment caps by school. As new students enroll at the Welcome Center, if a school is at their classroom cap, students will be diverted to other schools to create sustainable cohorts of students at the elementary level with fewer combination classrooms.	(\$400,000)	(4.0)	Ongoing Reduction
5	Shift funding for additional classroom teachers allocated to school sites with more than 90% underserved student populations	Schools with more than 90% underserved student populations are allocated additional teacher staffing to allow for smaller class sizes. The additional positions are funded with unrestricted (general purpose) dollars.	Shift the funding source for the additional teacher staffing from unrestricted (general purpose) dollars to supplemental dollars.	(\$1,000,000)	-	Ongoing Reallocation to Supplemental

**Attachment A (General Fund Solutions for 2020-21)**

6	Shift funding for counselors	Counselors are assigned to sites serving 6th grade and above based upon a District-wide ratio of 550:1 in the current year and 500:1 effective FY20/21. Approximately 48.9 FTE Counselors serve OUSD, of which 28.5 FTE are funded with unrestricted (general purpose) dollars and 18.0 FTE are funded with supplemental/concentration dollars.	Shift the funding source for all counseling positions from unrestricted (general purpose) dollars to supplemental/concentration dollars.	(\$3,000,000)	-	Ongoing Reallocation to Supplemental
7	Shift school site leadership positions	School site leadership staffing allocations are based on school type and student numbers and funded with general purpose dollars	Shift portion of school site leadership staffing for Assistant Principals to supplemental funding	(\$2,000,000)	-	Ongoing Reallocation to Supplemental
8	Reduce school site leadership positions	School site leadership staffing allocations are based on school type and student numbers	Reduce school site leadership staffing allocations for Assistant Principals and pivot from allocations based on student numbers to student needs	(\$1,300,000)	(8.0)	Ongoing Reduction
9	Reduce school site clerical staffing	School site clerical staffing allocations are based on school type and student numbers	Reduce school site clerical staff by and pivot from allocations based on student numbers to student needs	(\$1,500,000)	(12.3)	Ongoing Reduction

**SUBTOTAL FROM SITE SOLUTIONS      (\$12,207,000)      (24.3)**

**Attachment A (General Fund Solutions for 2020-21)**

**CENTRAL OFFICE SOLUTIONS**

	<u>Solution</u>	<u>Current</u>	<u>Proposed</u>	<u>Estimated Savings</u>	<u>Estimated FTE</u>	<u>Type of Change</u>
11	Consolidate and streamline business services functions [Impacted Budgets: 936, 902, 951, 980, 905, 990, 948, 986]	Fiscal, analytical, and support services to school sites and departments are spread across multiple departments (CBO, CFO, budget, accounting, accounts payable, RAD, technology)	Consolidate fiscal services functions (budget and accounting) into a single department and streamline management throughout	(\$2,116,000)	(12.3)	Ongoing Reduction
12	Consolidate and reduce OUSD-wide communications, strategy, and support services [940, 958, 956, 946, 941, 994]	Support for OUSD-wide functions is held within the Superintendent and Board Offices (communications, strategy, police, legal)	Reduce and streamline available supports including communications, administrative, police, and discretionary funds	(\$1,277,400)	(9.4)	Ongoing Reduction
13	Reduce talent operations and supports [944]	Support for human resources operations is held within Talent along with targeted support in the recruitment and retention of hard to fill positions and support to teachers seeking peer assistance support	Reduce available supports including oversight of onboarding, credentialing processing, and support for classified and substitute recruitment and retention	(\$743,000)	(7.0)	Ongoing Reduction
14	Reduce management support for academic services [909]	Academics supports the improvement of instructional practice across the District, including support for subject content, instructional technology, and library services	Reduce management, administrative support, and scope of work for library services and instructional technology; pivot from subject management to grade span management of the instructional program	(\$561,400)	(4.2)	Ongoing Reduction
15	Reduce management of initiatives supporting focal populations [922, 954, 968, 964, 912, 929, 928, 975]	Supports to build Full Service Community schools are spread across multiple departments (community schools, English language learner and multilingual achievement, health services, school networks, linked learning, equity office, counseling, special education)	Reduce management support of various initiatives, namely, restorative justice, positive behavior intervention support, discipline and attendance, college and career, family supports, and targeted support strategies.	(\$3,282,515)	(26.0)	Ongoing Reduction
16	Streamline custodial support for facilities [989]	Custodial services are allocated based on square footage used on each campus	Streamline custodial services for unused square footage space	(\$203,000)	(3.5)	Ongoing Reduction
17	Shift custodial and buildings and grounds support to routine restricted maintenance account (RRMA)	Custodial and buildings & grounds services are funded with unrestricted general purpose dollars	Shift a portion of custodial and buildings and grounds crews to RRMA and reduce maintenance staff by 14.0 FTE (including 6 FTE that are vacant)	(\$3,082,000)	(14.0)	Ongoing Reallocation to RRMA

**Attachment A (General Fund Solutions for 2020-21)**

18	Reduce non-personnel expenditures in supplemental	Supplemental/Concentration dollars fund an array of services, materials, and positions aimed at improving and increasing services to our focal students, including professional development and instructional materials	Reduce allocations for professional development and textbook adoptions.	(\$3,200,000)	-	Ongoing Reduction
19	Reduce supplies budget in central office	Funds are allocated for supplies based on requests and prior experience	Standardize allocations for supplies across all central office departments	(\$350,000)	-	Ongoing Reduction

**SUBTOTAL FROM CENTRAL OFFICE SOLUTIONS      (\$14,815,315)      (76.4)**

**TOTAL SOLUTIONS      (\$27,022,315)      (100.7)**

*Unrestricted: Fund shifts from General Purpose (resource 0000) to Supplemental/Concentration (Resource 0005) for Counselors, Assistant Principals, and Classroom Teachers      \$6,000,000*

*Restricted: Provide relief to soften the impact of reductions to school sites      \$851,250*

**NET RELIEF TO THE GENERAL FUND BALANCE      (\$20,171,065)**

## **Attachment B (Potential General Fund Solutions for 2021-22)**

The Superintendent is directed to analyze the following cost savings and revenue generating strategies identified below and to present the Board with an implementation plan for each strategy no later than November 2020:

- Coordinated bell schedules across all schools
- Saturday School in all possible schools
- Increase Free & Reduced Lunch participation
- Lease sites that are currently or will soon become vacant
- Reduce energy costs

The Superintendent is directed to analyze, in conjunction with the Alameda County Office of Education, the programmatic and net financial impact of closings the District's Community Day School and transiting to having OUSD students who are expelled attend Alameda County Office of Education-run programs and to presented to the Board her analysis no later than November 2020.

The Superintendent is directed to develop an alternative Safety Plan that could be put in place if the Board elected to eliminate all non-school site staff sworn officers of the Oakland Schools Police Department. The alternative Safety Plan shall be presented to the Board no later than September 2020.

As part of the Cohort 3 recommendation for the Citywide Plan, the Superintendent is directed to present to the Board information on: 1) the absolute minimum level of staffing a school could operate on to remain legally compliant; and 2) a plan for how the District could be restructured so that every school would have the staff to create a full service community school. This may require reducing the number of schools the District operates. The request is for information only.

**FORM CB**  
**BUDGET**  
**CERTIFICATION**



ANNUAL BUDGET REPORT:  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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


Budget available for inspection at:

Public Hearing:

Place: 1000 Broadway, Oakland, CA 94607  
Date: June 05, 2020

Place: KDOL-TV Cable channel 27  
Date: June 24, 2020  
Time: \_\_\_\_\_

Adoption Date: June 24, 2020

Signed:  6/25/2020  
Clerk/Secretary of the Governing Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Lisa Grant-Dawson

Telephone: 510/879-8855

Title: Chief Business Official

E-mail: lisa.grantdawson@ousd.org

### Criteria and Standards Review Summary

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		<b>X</b>
A7	Independent Financial System	Is the district's financial system independent from the county office system?	<b>X</b>	
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).		<b>X</b>
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?		<b>X</b>

**FORM 01CS  
CRITERIA &  
STANDARDS**

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	35,040	34,878		
Charter School				
<b>Total ADA</b>	<b>35,040</b>	<b>34,878</b>	<b>0.5%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	35,339	34,274		
Charter School				
<b>Total ADA</b>	<b>35,339</b>	<b>34,274</b>	<b>3.0%</b>	<b>Not Met</b>
First Prior Year (2019-20)				
District Regular	34,049	34,274		
Charter School		0		
<b>Total ADA</b>	<b>34,049</b>	<b>34,274</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	33,897			
Charter School	0			
<b>Total ADA</b>	<b>33,897</b>			

**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)

There was a strike in 18-10 which skewed the numbers

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

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	36,761	36,708		
Charter School				
<b>Total Enrollment</b>	<b>36,761</b>	<b>36,708</b>	<b>0.1%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	36,708	35,666		
Charter School				
<b>Total Enrollment</b>	<b>36,708</b>	<b>35,666</b>	<b>2.8%</b>	<b>Not Met</b>
First Prior Year (2019-20)				
District Regular	35,666	36,111		
Charter School				
<b>Total Enrollment</b>	<b>35,666</b>	<b>36,111</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	35,765			
Charter School				
<b>Total Enrollment</b>	<b>35,765</b>			

**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)

There was a strike in 18-19 which skewed the numbers

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	34,878	36,708	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>34,878</b>	<b>36,708</b>	<b>95.0%</b>
Second Prior Year (2018-19)			
District Regular	32,635	35,666	
Charter School			
<b>Total ADA/Enrollment</b>	<b>32,635</b>	<b>35,666</b>	<b>91.5%</b>
First Prior Year (2019-20)			
District Regular	33,897	36,111	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>33,897</b>	<b>36,111</b>	<b>93.9%</b>
Historical Average Ratio:			93.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.0%</b>

**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	33,717	35,765		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>33,717</b>	<b>35,765</b>	<b>94.3%</b>	<b>Not Met</b>
1st Subsequent Year (2021-22)				
District Regular	33,517	35,552		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,517</b>	<b>35,552</b>	<b>94.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2022-23)				
District Regular	33,322	35,345		
Charter School				
<b>Total ADA/Enrollment</b>	<b>33,322</b>	<b>35,345</b>	<b>94.3%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

The district is anticipating higher attendance moving forward



**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)<sup>1</sup> 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<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> 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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	34,273.87	33,897.23	33,516.75	33,322.36
b. Prior Year ADA (Funded)		34,273.87	33,897.23	33,516.75
c. Difference (Step 1a minus Step 1b)		(376.64)	(380.48)	(194.39)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.10%	-1.12%	-0.58%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		381,973,989.00	349,164,025.00	
b1. COLA percentage		-10.00%	-10.00%	-10.00%
b2. COLA amount (proxy for purposes of this criterion)		(38,197,398.90)	(34,916,402.50)	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-10.00%	-10.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		-11.10%	-11.12%	-0.58%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-12.10% to -10.10%</b>	<b>-12.12% to -10.12%</b>	<b>-1.58% to .42%</b>

**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)	143,582,208.00	143,582,208.00	143,582,208.00	143,582,208.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	420,500,523.00	385,048,815.00	349,164,025.00	347,124,222.00
District's Projected Change in LCFF Revenue:		-8.43%	-9.32%	-0.58%
<b>LCFF Revenue Standard:</b>		<b>-12.10% to -10.10%</b>	<b>-12.12% to -10.12%</b>	<b>-1.58% to .42%</b>
<b>Status:</b>		Not Met	Not Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

Due to a deficated COLA by the Legislature

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	279,310,702.60	327,080,005.71	85.4%
Second Prior Year (2018-19)	265,830,123.64	312,711,970.58	85.0%
First Prior Year (2019-20)	283,514,429.00	334,510,019.00	84.8%
Historical Average Ratio:			85.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	2.0%	2.0%	2.0%
	<b>82.1% to 88.1%</b>	<b>82.1% to 88.1%</b>	<b>82.1% to 88.1%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	263,752,149.00	288,185,520.00	91.5%	Not Met
1st Subsequent Year (2021-22)	277,142,777.00	320,964,817.00	86.3%	Met
2nd Subsequent Year (2022-23)	286,524,220.00	331,575,211.00	86.4%	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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

The budget year includes bonuses for certain bargaining units that are one time

**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):	-11.10%	-11.12%	-0.58%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-21.10% to -1.10%</b>	<b>-21.12% to -1.12%</b>	<b>-10.58% to 9.42%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-16.10% to -6.10%	-16.12% to -6.12%	-5.58% to 4.42%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	54,283,479.00		
Budget Year (2020-21)	61,935,638.00	14.10%	Yes
1st Subsequent Year (2021-22)	47,435,638.00	-23.41%	Yes
2nd Subsequent Year (2022-23)	47,435,638.00	0.00%	No

**Explanation:**  
(required if Yes)

One time dollars for COVID in the budget year

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	71,916,955.00		
Budget Year (2020-21)	76,689,158.00	6.64%	Yes
1st Subsequent Year (2021-22)	76,390,158.00	-0.39%	Yes
2nd Subsequent Year (2022-23)	76,390,158.00	0.00%	No

**Explanation:**  
(required if Yes)

One time dollars for COVID

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	79,328,914.00		
Budget Year (2020-21)	76,800,598.00	-3.19%	Yes
1st Subsequent Year (2021-22)	76,800,598.00	0.00%	Yes
2nd Subsequent Year (2022-23)	76,800,598.00	0.00%	No

**Explanation:**  
(required if Yes)

Some one-time grants ended

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	21,507,386.00		
Budget Year (2020-21)	18,777,440.00	-12.69%	No
1st Subsequent Year (2021-22)	21,851,565.00	16.37%	Yes
2nd Subsequent Year (2022-23)	22,483,582.00	2.89%	No

**Explanation:**  
(required if Yes)

Board approved reductions from 19-20 to 20-21

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

First Prior Year (2019-20)	97,544,343.00		
Budget Year (2020-21)	74,883,101.00	-23.23%	Yes
1st Subsequent Year (2021-22)	79,191,949.00	5.75%	Yes
2nd Subsequent Year (2022-23)	81,480,595.00	2.89%	No

**Explanation:**  
(required if Yes)

Board approved reductions from 19-20 to 20-21

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	205,529,348.00		
Budget Year (2020-21)	215,425,394.00	4.81%	Not Met
1st Subsequent Year (2021-22)	200,626,394.00	-6.87%	Met
2nd Subsequent Year (2022-23)	200,626,394.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	119,051,729.00		
Budget Year (2020-21)	93,660,541.00	-21.33%	Not Met
1st Subsequent Year (2021-22)	101,043,514.00	7.88%	Not Met
2nd Subsequent Year (2022-23)	103,964,177.00	2.89%	Met

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

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

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

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

One time dollars for COVID in the budget year

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

One time dollars for COVID

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

Some one-time grants ended

- 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)

Board approved reductions from 19-20 to 20-21

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

Board approved reductions from 19-20 to 20-21

**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)	570,527,228.00			
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' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	570,527,228.00	17,115,816.84	17,678,279.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	17,434,838.87	11,300,929.84	11,989,993.40
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	5,564,261.72	2,315,289.90
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)	17,434,838.87	16,865,191.56	14,305,283.30
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	533,957,366.37	565,046,491.45	599,499,670.00
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)	533,957,366.37	565,046,491.45	599,499,670.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.3%	3.0%	2.4%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.1%</b>	<b>1.0%</b>	<b>0.8%</b>

<sup>1</sup>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.

<sup>2</sup>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)	14,399,111.25	329,043,085.29	N/A	Met
Second Prior Year (2018-19)	19,191,822.00	313,922,898.03	N/A	Met
First Prior Year (2019-20)	(5,559,967.00)	334,510,019.00	1.7%	Not Met
Budget Year (2020-21) (Information only)	(4,009,016.00)	289,785,520.00		

**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 <sup>1</sup>	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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2017-18)	14,399,111.25	3,575,849.20	75.2%	Not Met
Second Prior Year (2018-19)	9,204,215.00	11,370,175.45	N/A	Met
First Prior Year (2019-20)	(480,239.00)	34,047,094.00	N/A	Met
Budget Year (2020-21) (Information only)	28,487,127.00			

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

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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	33,717	33,517	33,322
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

Yes
-----

	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	0.00	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)	570,527,228.00	597,847,431.00	615,772,450.00
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)	570,527,228.00	597,847,431.00	615,772,450.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	11,410,544.56	11,956,948.62	12,315,449.00
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>11,410,544.56</b>	<b>11,956,948.62</b>	<b>12,315,449.00</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,410,544.56		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	171,190.00	(17,985,143.00)	(72,623,829.00)
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)	11,581,734.56	(17,985,143.00)	(72,623,829.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.03%	-3.01%	-11.79%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>11,410,544.56</b>	<b>11,956,948.62</b>	<b>12,315,449.00</b>
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)

Additional reductions will be necessary for the district to have a positive ending fund balance in subsequent years

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(76,025,433.00)			
Budget Year (2020-21)	(80,198,995.00)	4,173,562.00	5.5%	Met
1st Subsequent Year (2021-22)	(78,861,735.00)	(1,337,260.00)	-1.7%	Met
2nd Subsequent Year (2022-23)	(78,861,735.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	264,067.00			
Budget Year (2020-21)	264,067.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	264,067.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	264,067.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	886,044.00			
Budget Year (2020-21)	1,600,000.00	713,956.00	80.6%	Not Met
1st Subsequent Year (2021-22)	1,600,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	1,600,000.00	0.00	0.0%	Met

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

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

Additional Fund 01 dollars needed for Central Kitchen

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	Fund 51	Fund 51	878,360,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01	Fund 01	15,351,179

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

Emergency Loan	7	Fund 01	Fund 01	28,568,894
Claims		Fund 67	Fund 67	39,501,792
Unclaimed Property		Fund 01	Fund 01	1,626,589
GO Bond Premium		Fund 51	Fund 51	
TOTAL:				963,408,454

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	82,962,580	83,318,262	85,085,109	85,085,109
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Emergency Loan	5,985,437	5,985,437	5,985,437	5,985,437
Claims				
Unclaimed Property				
GO Bond Premium	8,927,891	8,927,891	8,927,891	8,927,891
Total Annual Payments:	97,875,908	98,231,590	99,998,437	99,998,437
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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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)

Increase in payments will be funded by tax collections

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

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

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			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	8,064.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			



**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:

Workers compensation, property and liability and dental
---

3. Self-Insurance Liabilities

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

42,000,000.00
42,000,000.00

4. Self-Insurance Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	87,615,755.00	87,615,755.00	87,615,755.00
b. Amount contributed (funded) for self-insurance programs	87,615,755.00	87,615,755.00	87,615,755.00

**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	2,489.0	2,560.2	2,560.2	2,560.2

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

Negotiations Settled

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

--

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

--

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

Yes
-----

If Yes, date of budget revision board adoption:

--

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)?

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

**Certificated (Non-management) Prior Year Settlements**

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

Yes		

--

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	1,795.2	1,583.6	1,583.6	1,583.6

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

Negotiations Settled

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

--

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

--

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

**Classified (Non-management) Prior Year Settlements**

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

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

**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Classified (Non-management) - Other**

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

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**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	473.2	458.0	458.0	458.0

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

No
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If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

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4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

New CBO started in April, 2020
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**End of School District Budget Criteria and Standards Review**

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**FORM TC**  
**TABLE OF CONTENTS**

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

**FORM 01**  
**GENERAL SUMMARY**  
**(UNRESTRICTED,**  
**RESTRICTED & COM-**  
**BINED UNRESTRICTED/**  
**RESTRICTED FORMAT)**

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	381,973,989.00	3,233,105.00	385,207,094.00	349,164,007.00	3,213,706.00	352,377,713.00	-8.5%
2) Federal Revenue		8100-8299	0.00	54,283,479.00	54,283,479.00	0.00	61,935,638.00	61,935,638.00	14.1%
3) Other State Revenue		8300-8599	10,798,537.00	61,118,418.00	71,916,955.00	6,453,235.00	70,235,923.00	76,689,158.00	6.6%
4) Other Local Revenue		8600-8799	7,128,985.00	72,199,929.00	79,328,914.00	5,271,774.00	71,528,824.00	76,800,598.00	-3.2%
5) TOTAL, REVENUES			399,901,511.00	190,834,931.00	590,736,442.00	360,889,016.00	206,914,091.00	567,803,107.00	-3.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	140,141,581.00	70,014,175.00	210,155,756.00	132,320,824.00	71,385,476.00	203,706,300.00	-3.1%
2) Classified Salaries		2000-2999	53,729,970.00	41,128,344.00	94,858,314.00	47,046,228.00	40,594,609.00	87,640,837.00	-7.6%
3) Employee Benefits		3000-3999	89,642,878.00	72,432,794.00	162,075,672.00	84,385,097.00	88,312,970.00	172,698,067.00	6.6%
4) Books and Supplies		4000-4999	10,328,167.00	11,179,219.00	21,507,386.00	4,194,947.00	14,582,493.00	18,777,440.00	-12.7%
5) Services and Other Operating Expenditures		5000-5999	37,549,405.00	59,994,938.00	97,544,343.00	19,704,051.00	55,179,050.00	74,883,101.00	-23.2%
6) Capital Outlay		6000-6999	214,088.00	893,676.00	1,107,764.00	115,000.00	564,867.00	679,867.00	-38.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,985,437.00	6,457,426.00	12,442,863.00	5,985,437.00	6,180,385.00	12,165,822.00	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,081,507.00)	2,003,035.00	(1,078,472.00)	(5,566,064.00)	3,941,858.00	(1,624,206.00)	50.6%
9) TOTAL, EXPENDITURES			334,510,019.00	264,103,607.00	598,613,626.00	288,185,520.00	280,741,708.00	568,927,228.00	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			65,391,492.00	(73,268,676.00)	(7,877,184.00)	72,703,496.00	(73,827,617.00)	(1,124,121.00)	-85.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	264,067.00	0.00	264,067.00	264,067.00	0.00	264,067.00	0.0%
b) Transfers Out		7600-7629	0.00	886,044.00	886,044.00	1,600,000.00	0.00	1,600,000.00	80.6%
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	(71,215,526.00)	71,215,526.00	0.00	(75,376,579.00)	75,376,579.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,951,459.00)	70,329,482.00	(621,977.00)	(76,712,512.00)	75,376,579.00	(1,335,933.00)	114.8%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,559,967.00)	(2,939,194.00)	(8,499,161.00)	(4,009,016.00)	1,548,962.00	(2,460,054.00)	-71.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,561,997.00	40,683,990.00	71,245,987.00	28,487,127.00	37,744,796.00	66,231,923.00	-7.0%
b) Audit Adjustments		9793	3,485,097.00	0.00	3,485,097.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			34,047,094.00	40,683,990.00	74,731,084.00	28,487,127.00	37,744,796.00	66,231,923.00	-11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,047,094.00	40,683,990.00	74,731,084.00	28,487,127.00	37,744,796.00	66,231,923.00	-11.4%
2) Ending Balance, June 30 (E + F1e)			28,487,127.00	37,744,796.00	66,231,923.00	24,478,111.00	39,293,758.00	63,771,869.00	-3.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	37,744,796.00	37,744,796.00	0.00	39,293,758.00	39,293,758.00	4.1%
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	14,031,843.70	0.00	14,031,843.70	12,746,376.44	0.00	12,746,376.44	-9.2%
ECE Rental	0000	9780				70,374.00		70,374.00	
Charter Leases	0000	9780				2,283,187.00		2,283,187.00	
Health & Welfare	0000	9780				4,001,789.00		4,001,789.00	
Staledated Warrants	0000	9780				1,681,497.00		1,681,497.00	
Additional Reserve for Economic Uncerl	0000	9780				4,709,529.44		4,709,529.44	
ECE Rental	0000	9780	70,374.00		70,374.00				
Charter Leases	0000	9780	2,283,187.00		2,283,187.00				
Heath & Welfare	0000	9780	4,001,789.00		4,001,789.00				
Staledated Warrants	0000	9780	1,681,497.00		1,681,497.00				
Additional 1% Reserve for Economic U	0000	9780	5,994,996.70		5,994,996.70				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,989,993.40	0.00	11,989,993.40	11,410,544.56	0.00	11,410,544.56	-4.8%
Unassigned/Unappropriated Amount		9790	2,315,289.90	0.00	2,315,289.90	171,190.00	0.00	171,190.00	-92.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

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)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	233,551,113.00	0.00	233,551,113.00	198,761,761.00	0.00	198,761,761.00	-14.9%
Education Protection Account State Aid - Current Year		8012	43,367,202.00	0.00	43,367,202.00	42,704,846.00	0.00	42,704,846.00	-1.5%
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	652,078.00	0.00	652,078.00	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,935,305.00	0.00	1,935,305.00	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	75,666,387.00	0.00	75,666,387.00	80,818,866.00	0.00	80,818,866.00	6.8%
Unsecured Roll Taxes		8042	7,169,178.00	0.00	7,169,178.00	7,169,200.00	0.00	7,169,200.00	0.0%
Prior Years' Taxes		8043	(1,083,126.00)	0.00	(1,083,126.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,688,409.00	0.00	2,688,409.00	2,688,400.00	0.00	2,688,400.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	36,881,445.00	0.00	36,881,445.00	52,905,742.00	0.00	52,905,742.00	43.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	19,672,532.00	0.00	19,672,532.00	0.00	0.00	0.00	-100.0%
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%
<b>Subtotal, LCFF Sources</b>			<b>420,500,523.00</b>	<b>0.00</b>	<b>420,500,523.00</b>	<b>385,048,815.00</b>	<b>0.00</b>	<b>385,048,815.00</b>	<b>-8.4%</b>
<b>LCFF Transfers</b>									
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	(38,526,534.00)	0.00	(38,526,534.00)	(35,884,808.00)	0.00	(35,884,808.00)	-6.9%
Property Taxes Transfers		8097	0.00	3,233,105.00	3,233,105.00	0.00	3,213,706.00	3,213,706.00	-0.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			381,973,989.00	3,233,105.00	385,207,094.00	349,164,007.00	3,213,706.00	352,377,713.00	-8.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,646,977.00	8,646,977.00	0.00	8,569,758.00	8,569,758.00	-0.9%
Special Education Discretionary Grants		8182	0.00	864,023.00	864,023.00	0.00	859,788.00	859,788.00	-0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		20,786,364.00	20,786,364.00		18,354,314.00	18,354,314.00	-11.7%
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		2,570,752.00	2,570,752.00		1,725,381.00	1,725,381.00	-32.9%
Title III, Part A, Immigrant Student Program	4201	8290		307,623.00	307,623.00		282,153.00	282,153.00	-8.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,649,170.00	1,649,170.00		1,510,399.00	1,510,399.00	-8.4%
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		16,224,412.00	16,224,412.00		14,073,032.00	14,073,032.00	-13.3%
Career and Technical Education	3500-3599	8290		451,190.00	451,190.00		426,059.00	426,059.00	-5.6%
All Other Federal Revenue	All Other	8290	0.00	2,782,968.00	2,782,968.00	0.00	16,134,754.00	16,134,754.00	479.8%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	54,283,479.00	54,283,479.00	0.00	61,935,638.00	61,935,638.00	14.1%
<b>OTHER STATE REVENUE</b>									
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		20,705,777.00	20,705,777.00		21,863,565.00	21,863,565.00	5.6%
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	1,305,580.00	0.00	1,305,580.00	1,297,747.00	0.00	1,297,747.00	-0.6%
Lottery - Unrestricted and Instructional Materials		8560	4,949,032.00	1,729,311.00	6,678,343.00	5,155,488.00	1,819,584.00	6,975,072.00	4.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		8,752,423.00	8,752,423.00		7,395,797.00	7,395,797.00	-15.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		546,676.00	546,676.00		544,896.00	544,896.00	-0.3%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,172,847.00	1,172,847.00		1,165,810.00	1,165,810.00	-0.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		35,000.00	35,000.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,543,925.00	28,176,384.00	32,720,309.00	0.00	37,446,271.00	37,446,271.00	14.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,798,537.00</b>	<b>61,118,418.00</b>	<b>71,916,955.00</b>	<b>6,453,235.00</b>	<b>70,235,923.00</b>	<b>76,689,158.00</b>	<b>6.6%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
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	44,204,430.00	44,204,430.00	0.00	44,204,430.00	44,204,430.00	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	8,860,439.00	8,860,439.00	0.00	8,000,000.00	8,000,000.00	-9.7%
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	710,000.00	0.00	710,000.00	497,965.00	0.00	497,965.00	-29.9%
Interest		8660	1,711,358.00	0.00	1,711,358.00	828,000.00	0.00	828,000.00	-51.6%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,353,981.00	0.00	1,353,981.00	1,198,822.00	0.00	1,198,822.00	-11.5%
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	28,054.00	28,054.00	0.00	16,450.00	16,450.00	-41.4%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	3,278,646.00	19,107,006.00	22,385,652.00	2,746,987.00	19,307,944.00	22,054,931.00	-1.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	75,000.00	0.00	75,000.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,128,985.00</b>	<b>72,199,929.00</b>	<b>79,328,914.00</b>	<b>5,271,774.00</b>	<b>71,528,824.00</b>	<b>76,800,598.00</b>	<b>-3.2%</b>
<b>TOTAL, REVENUES</b>			<b>399,901,511.00</b>	<b>190,834,931.00</b>	<b>590,736,442.00</b>	<b>360,889,016.00</b>	<b>206,914,091.00</b>	<b>567,803,107.00</b>	<b>-3.9%</b>

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	113,518,498.00	62,074,629.00	175,593,127.00	108,146,114.00	61,912,231.00	170,058,345.00	-3.2%
Certificated Pupil Support Salaries		1200	6,943,066.00	6,100,938.00	13,044,004.00	5,089,695.00	7,613,795.00	12,703,490.00	-2.6%
Certificated Supervisors' and Administrators' Salaries		1300	19,327,201.00	1,755,243.00	21,082,444.00	18,772,388.00	1,859,450.00	20,631,838.00	-2.1%
Other Certificated Salaries		1900	352,816.00	83,365.00	436,181.00	312,627.00	0.00	312,627.00	-28.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>140,141,581.00</b>	<b>70,014,175.00</b>	<b>210,155,756.00</b>	<b>132,320,824.00</b>	<b>71,385,476.00</b>	<b>203,706,300.00</b>	<b>-3.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	152,287.00	14,823,823.00	14,976,110.00	338,758.00	17,047,903.00	17,386,661.00	16.1%
Classified Support Salaries		2200	20,759,392.00	12,183,010.00	32,942,402.00	16,638,611.00	12,218,472.00	28,857,083.00	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	18,470,697.00	10,952,017.00	29,422,714.00	16,701,614.00	8,232,194.00	24,933,808.00	-15.3%
Clerical, Technical and Office Salaries		2400	13,117,370.00	2,911,189.00	16,028,559.00	12,146,077.00	2,749,918.00	14,895,995.00	-7.1%
Other Classified Salaries		2900	1,230,224.00	258,305.00	1,488,529.00	1,221,168.00	346,122.00	1,567,290.00	5.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>53,729,970.00</b>	<b>41,128,344.00</b>	<b>94,858,314.00</b>	<b>47,046,228.00</b>	<b>40,594,609.00</b>	<b>87,640,837.00</b>	<b>-7.6%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	21,586,268.00	29,403,000.00	50,989,268.00	21,369,813.00	42,709,012.00	64,078,825.00	25.7%
PERS		3201-3202	10,353,720.00	8,016,517.00	18,370,237.00	9,574,419.00	8,947,537.00	18,521,956.00	0.8%
OASDI/Medicare/Alternative		3301-3302	6,487,453.00	4,351,035.00	10,838,488.00	4,406,661.00	3,890,084.00	8,296,745.00	-23.5%
Health and Welfare Benefits		3401-3402	37,328,397.00	22,716,787.00	60,045,184.00	36,669,243.00	24,679,329.00	61,348,572.00	2.2%
Unemployment Insurance		3501-3502	261,196.00	67,044.00	328,240.00	123,110.00	115,881.00	238,991.00	-27.2%
Workers' Compensation		3601-3602	11,662,607.00	6,480,788.00	18,143,395.00	10,709,847.00	6,709,411.00	17,419,258.00	-4.0%
OPEB, Allocated		3701-3702	63,699.00	140,564.00	204,263.00	2,157.00	5,907.00	8,064.00	-96.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,899,538.00	1,257,059.00	3,156,597.00	1,529,847.00	1,255,809.00	2,785,656.00	-11.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>89,642,878.00</b>	<b>72,432,794.00</b>	<b>162,075,672.00</b>	<b>84,385,097.00</b>	<b>88,312,970.00</b>	<b>172,698,067.00</b>	<b>6.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	2,799,742.00	3,064,297.00	5,864,039.00	759,294.00	1,997,003.00	2,756,297.00	-53.0%
Books and Other Reference Materials		4200	599,559.00	912,151.00	1,511,710.00	160,707.00	676,533.00	837,240.00	-44.6%
Materials and Supplies		4300	4,190,235.00	4,077,237.00	8,267,472.00	2,066,941.00	10,398,256.00	12,465,197.00	50.8%

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)	
Noncapitalized Equipment		4400	2,738,631.00	3,125,534.00	5,864,165.00	1,208,005.00	1,510,701.00	2,718,706.00	-53.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,328,167.00</b>	<b>11,179,219.00</b>	<b>21,507,386.00</b>	<b>4,194,947.00</b>	<b>14,582,493.00</b>	<b>18,777,440.00</b>	<b>-12.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	408,699.00	1,742,895.00	2,151,594.00	315,136.00	456,387.00	771,523.00	-64.1%
Dues and Memberships		5300	398,495.00	46,485.00	444,980.00	496,128.00	9,430.00	505,558.00	13.6%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,755,901.00	83,854.00	9,839,755.00	9,399,783.00	83,855.00	9,483,638.00	-3.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	891,653.00	4,605,236.00	5,496,889.00	796,056.00	1,434,900.00	2,230,956.00	-59.4%
Transfers of Direct Costs		5710	(2,089,865.00)	2,089,864.00	(1.00)	(539,209.00)	539,209.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(1,049,724.00)	(6,907.00)	(1,056,631.00)	(505,749.00)	664.00	(505,085.00)	-52.2%
Professional/Consulting Services and Operating Expenditures		5800	27,170,381.00	51,415,532.00	78,585,913.00	7,290,314.00	52,636,255.00	59,926,569.00	-23.7%
Communications		5900	2,063,865.00	17,979.00	2,081,844.00	2,451,592.00	18,350.00	2,469,942.00	18.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>37,549,405.00</b>	<b>59,994,938.00</b>	<b>97,544,343.00</b>	<b>19,704,051.00</b>	<b>55,179,050.00</b>	<b>74,883,101.00</b>	<b>-23.2%</b>



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)	
<b>CAPITAL OUTLAY</b>									
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	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
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	164,088.00	893,676.00	1,057,764.00	65,000.00	564,867.00	629,867.00	-40.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>214,088.00</b>	<b>893,676.00</b>	<b>1,107,764.00</b>	<b>115,000.00</b>	<b>564,867.00</b>	<b>679,867.00</b>	<b>-38.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,457,426.00	6,457,426.00	0.00	6,180,385.00	6,180,385.00	-4.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	507,955.00	0.00	507,955.00	410,566.00	0.00	410,566.00	-19.2%
Other Debt Service - Principal		7439	5,477,482.00	0.00	5,477,482.00	5,574,871.00	0.00	5,574,871.00	1.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,985,437.00	6,457,426.00	12,442,863.00	5,985,437.00	6,180,385.00	12,165,822.00	-2.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,003,032.00)	2,003,035.00	3.00	(3,941,858.00)	3,941,858.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(1,078,475.00)	0.00	(1,078,475.00)	(1,624,206.00)	0.00	(1,624,206.00)	50.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,081,507.00)	2,003,035.00	(1,078,472.00)	(5,566,064.00)	3,941,858.00	(1,624,206.00)	50.6%
TOTAL, EXPENDITURES			334,510,019.00	264,103,607.00	598,613,626.00	288,185,520.00	280,741,708.00	568,927,228.00	-5.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	264,067.00	0.00	264,067.00	264,067.00	0.00	264,067.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			264,067.00	0.00	264,067.00	264,067.00	0.00	264,067.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	1,600,000.00	0.00	1,600,000.00	New
Other Authorized Interfund Transfers Out		7619	0.00	886,044.00	886,044.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	886,044.00	886,044.00	1,600,000.00	0.00	1,600,000.00	80.6%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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			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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(76,025,433.00)	76,025,433.00	0.00	(80,198,995.00)	80,198,995.00	0.00	0.0%
Contributions from Restricted Revenues		8990	4,809,907.00	(4,809,907.00)	0.00	4,822,416.00	(4,822,416.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(71,215,526.00)	71,215,526.00	0.00	(75,376,579.00)	75,376,579.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(70,951,459.00)	70,329,482.00	(621,977.00)	(76,712,512.00)	75,376,579.00	(1,335,933.00)	114.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	381,973,989.00	3,233,105.00	385,207,094.00	349,164,007.00	3,213,706.00	352,377,713.00	-8.5%
2) Federal Revenue		8100-8299	0.00	54,283,479.00	54,283,479.00	0.00	61,935,638.00	61,935,638.00	14.1%
3) Other State Revenue		8300-8599	10,798,537.00	61,118,418.00	71,916,955.00	6,453,235.00	70,235,923.00	76,689,158.00	6.6%
4) Other Local Revenue		8600-8799	7,128,985.00	72,199,929.00	79,328,914.00	5,271,774.00	71,528,824.00	76,800,598.00	-3.2%
5) TOTAL, REVENUES			399,901,511.00	190,834,931.00	590,736,442.00	360,889,016.00	206,914,091.00	567,803,107.00	-3.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		178,038,758.00	147,670,390.00	325,709,148.00	159,810,009.00	183,014,234.00	342,824,243.00	5.3%
2) Instruction - Related Services	2000-2999		62,262,026.00	42,806,988.00	105,069,014.00	59,383,668.00	31,427,588.00	90,811,256.00	-13.6%
3) Pupil Services	3000-3999		21,987,714.00	29,103,007.00	51,090,721.00	9,066,994.00	25,160,997.00	34,227,991.00	-33.0%
4) Ancillary Services	4000-4999		1,446,681.00	12,080,328.00	13,527,009.00	1,654,385.00	11,444,731.00	13,099,116.00	-3.2%
5) Community Services	5000-5999		264,544.00	0.00	264,544.00	199,012.00	0.00	199,012.00	-24.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		27,306,364.00	5,230,602.00	32,536,966.00	20,381,432.00	5,586,262.00	25,967,694.00	-20.2%
8) Plant Services	8000-8999		37,218,495.00	20,754,866.00	57,973,361.00	31,704,583.00	17,927,511.00	49,632,094.00	-14.4%
9) Other Outgo	9000-9999	Except 7600-7699	5,985,437.00	6,457,426.00	12,442,863.00	5,985,437.00	6,180,385.00	12,165,822.00	-2.2%
10) TOTAL, EXPENDITURES			334,510,019.00	264,103,607.00	598,613,626.00	288,185,520.00	280,741,708.00	568,927,228.00	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			65,391,492.00	(73,268,676.00)	(7,877,184.00)	72,703,496.00	(73,827,617.00)	(1,124,121.00)	-85.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	264,067.00	0.00	264,067.00	264,067.00	0.00	264,067.00	0.0%
b) Transfers Out		7600-7629	0.00	886,044.00	886,044.00	1,600,000.00	0.00	1,600,000.00	80.6%
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	(71,215,526.00)	71,215,526.00	0.00	(75,376,579.00)	75,376,579.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,951,459.00)	70,329,482.00	(621,977.00)	(76,712,512.00)	75,376,579.00	(1,335,933.00)	114.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,559,967.00)	(2,939,194.00)	(8,499,161.00)	(4,009,016.00)	1,548,962.00	(2,460,054.00)	-71.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,561,997.00	40,683,990.00	71,245,987.00	28,487,127.00	37,744,796.00	66,231,923.00	-7.0%
b) Audit Adjustments		9793	3,485,097.00	0.00	3,485,097.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			34,047,094.00	40,683,990.00	74,731,084.00	28,487,127.00	37,744,796.00	66,231,923.00	-11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,047,094.00	40,683,990.00	74,731,084.00	28,487,127.00	37,744,796.00	66,231,923.00	-11.4%
2) Ending Balance, June 30 (E + F1e)			28,487,127.00	37,744,796.00	66,231,923.00	24,478,111.00	39,293,758.00	63,771,869.00	-3.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	37,744,796.00	37,744,796.00	0.00	39,293,758.00	39,293,758.00	4.1%
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	14,031,843.70	0.00	14,031,843.70	12,746,376.44	0.00	12,746,376.44	-9.2%
ECE Rental	0000	9780				70,374.00		70,374.00	
Charter Leases	0000	9780				2,283,187.00		2,283,187.00	
Health & Welfare	0000	9780				4,001,789.00		4,001,789.00	
Staledated Warrants	0000	9780				1,681,497.00		1,681,497.00	
Additional Reserve for Economic Uncert	0000	9780				4,709,529.44		4,709,529.44	
ECE Rental	0000	9780	70,374.00		70,374.00				
Charter Leases	0000	9780	2,283,187.00		2,283,187.00				
Heath & Welfare	0000	9780	4,001,789.00		4,001,789.00				
Staledated Warrants	0000	9780	1,681,497.00		1,681,497.00				
Additional 1% Reserve for Economic U	0000	9780	5,994,996.70		5,994,996.70				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,989,993.40	0.00	11,989,993.40	11,410,544.56	0.00	11,410,544.56	-4.8%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	2,315,289.90	0.00	2,315,289.90	171,190.00	0.00	171,190.00	-92.6%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
3210		0.00	263,813.00
3312	Special Ed: IDEA Local Assistance, Part B, Sec 611, Early Intervenin	0.00	1,269,387.00
3318	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervenin	0.00	36,028.00
7388	SB 117 COVID-19 LEA Response Funds	591,360.00	591,360.00
7510	Low-Performing Students Block Grant	680,324.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	638,848.00	399,762.00
9010	Other Restricted Local	35,834,264.00	36,733,408.00
<b>Total, Restricted Balance</b>		<b>37,744,796.00</b>	<b>39,293,758.00</b>



**FORM 11**  
**ADULT EDUCATION**  
**FUND**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	209,860.00	192,000.00	-8.5%
3) Other State Revenue		8300-8599	2,663,181.00	2,178,107.00	-18.2%
4) Other Local Revenue		8600-8799	145,093.00	100,800.00	-30.5%
5) TOTAL, REVENUES			3,018,134.00	2,470,907.00	-18.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,647,197.00	1,534,177.00	-6.9%
2) Classified Salaries		2000-2999	387,916.00	271,895.00	-29.9%
3) Employee Benefits		3000-3999	953,335.00	794,606.00	-16.6%
4) Books and Supplies		4000-4999	796,230.00	106,870.00	-86.6%
5) Services and Other Operating Expenditures		5000-5999	224,969.00	115,845.00	-48.5%
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	92,818.00	107,400.00	15.7%
9) TOTAL, EXPENDITURES			4,102,465.00	2,930,793.00	-28.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,084,331.00)	(459,886.00)	-57.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,084,331.00)	(459,886.00)	-57.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,100,071.00	1,015,740.00	-51.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,100,071.00	1,015,740.00	-51.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,100,071.00	1,015,740.00	-51.6%
2) Ending Balance, June 30 (E + F1e)			1,015,740.00	555,854.00	-45.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,008,852.00	548,966.00	-45.6%
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	6,888.00	6,888.00	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
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	209,860.00	192,000.00	-8.5%
<b>TOTAL, FEDERAL REVENUE</b>			209,860.00	192,000.00	-8.5%
<b>OTHER STATE REVENUE</b>					
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	2,528,549.00	2,178,107.00	-13.9%
All Other State Revenue	All Other	8590	134,632.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,663,181.00	2,178,107.00	-18.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	37,788.00	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	107,305.00	100,800.00	-6.1%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			145,093.00	100,800.00	-30.5%
<b>TOTAL, REVENUES</b>			3,018,134.00	2,470,907.00	-18.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,273,567.00	1,197,226.00	-6.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	360,659.00	336,951.00	-6.6%
Other Certificated Salaries		1900	12,971.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,647,197.00</b>	<b>1,534,177.00</b>	<b>-6.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	110,674.00	133,818.00	20.9%
Classified Support Salaries		2200	17,529.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	28,594.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	231,119.00	138,077.00	-40.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>387,916.00</b>	<b>271,895.00</b>	<b>-29.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	414,549.00	231,713.00	-44.1%
PERS		3201-3202	75,563.00	76,736.00	1.6%
OASDI/Medicare/Alternative		3301-3302	62,183.00	63,621.00	2.3%
Health and Welfare Benefits		3401-3402	263,122.00	305,181.00	16.0%
Unemployment Insurance		3501-3502	1,005.00	1,368.00	36.1%
Workers' Compensation		3601-3602	121,984.00	108,365.00	-11.2%
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	14,929.00	7,622.00	-48.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>953,335.00</b>	<b>794,606.00</b>	<b>-16.6%</b>
<b>BOOKS AND SUPPLIES</b>					
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	693,183.00	99,870.00	-85.6%
Noncapitalized Equipment		4400	103,047.00	7,000.00	-93.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>796,230.00</b>	<b>106,870.00</b>	<b>-86.6%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	54,899.00	15,000.00	-72.7%
Dues and Memberships		5300	3,000.00	3,000.00	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	2,800.00	2,800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	69,225.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	95,045.00	95,045.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>224,969.00</b>	<b>115,845.00</b>	<b>-48.5%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	92,818.00	107,400.00	15.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			92,818.00	107,400.00	15.7%
TOTAL, EXPENDITURES			4,102,465.00	2,930,793.00	-28.6%

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

**FORM 12**  
**CHILD DEVELOPMENT**  
**FUND**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	890,768.00	866,768.00	-2.7%
3) Other State Revenue		8300-8599	14,106,604.00	12,962,170.00	-8.1%
4) Other Local Revenue		8600-8799	108,958.00	214,800.00	97.1%
5) TOTAL, REVENUES			15,106,330.00	14,043,738.00	-7.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,672,436.00	3,524,262.00	-4.0%
2) Classified Salaries		2000-2999	3,844,183.00	4,013,505.00	4.4%
3) Employee Benefits		3000-3999	4,790,052.00	4,837,642.00	1.0%
4) Books and Supplies		4000-4999	183,129.00	73,956.00	-59.6%
5) Services and Other Operating Expenditures		5000-5999	2,101,346.00	2,131,213.00	1.4%
6) Capital Outlay		6000-6999	6,379.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	464,914.00	478,171.00	2.9%
9) TOTAL, EXPENDITURES			15,062,439.00	15,058,749.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			43,891.00	(1,015,011.00)	-2412.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	57,224.00	57,224.00	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			(57,224.00)	(57,224.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,333.00)	(1,072,235.00)	7942.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,678,133.00	1,664,800.00	-0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,678,133.00	1,664,800.00	-0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,678,133.00	1,664,800.00	-0.8%
2) Ending Balance, June 30 (E + F1e)			1,664,800.00	592,565.00	-64.4%
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			1,636,736.00	564,501.00	-65.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	28,064.00	28,064.00	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	890,768.00	866,768.00	-2.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>890,768.00</b>	<b>866,768.00</b>	<b>-2.7%</b>
<b>OTHER STATE REVENUE</b>					
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	13,871,679.00	12,954,670.00	-6.6%
All Other State Revenue	All Other	8590	234,925.00	7,500.00	-96.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,106,604.00</b>	<b>12,962,170.00</b>	<b>-8.1%</b>
<b>OTHER LOCAL REVENUE</b>					
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	7,997.00	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	35,083.00	214,800.00	512.3%
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	65,878.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>108,958.00</b>	<b>214,800.00</b>	<b>97.1%</b>
<b>TOTAL, REVENUES</b>			<b>15,106,330.00</b>	<b>14,043,738.00</b>	<b>-7.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,322,610.00	2,470,949.00	6.4%
Certificated Pupil Support Salaries		1200	300,783.00	4,000.00	-98.7%
Certificated Supervisors' and Administrators' Salaries		1300	951,956.00	1,049,313.00	10.2%
Other Certificated Salaries		1900	97,087.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,672,436.00</b>	<b>3,524,262.00</b>	<b>-4.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,040,243.00	3,305,775.00	8.7%
Classified Support Salaries		2200	52,193.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	232,601.00	94,305.00	-59.5%
Clerical, Technical and Office Salaries		2400	519,146.00	613,425.00	18.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,844,183.00</b>	<b>4,013,505.00</b>	<b>4.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	669,553.00	448,548.00	-33.0%
PERS		3201-3202	855,384.00	963,321.00	12.6%
OASDI/Medicare/Alternative		3301-3302	400,926.00	416,810.00	4.0%
Health and Welfare Benefits		3401-3402	2,321,177.00	2,472,360.00	6.5%
Unemployment Insurance		3501-3502	3,903.00	7,205.00	84.6%
Workers' Compensation		3601-3602	467,855.00	452,260.00	-3.3%
OPEB, Allocated		3701-3702	217.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	71,037.00	77,138.00	8.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,790,052.00</b>	<b>4,837,642.00</b>	<b>1.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	178,808.00	73,956.00	-58.6%
Noncapitalized Equipment		4400	4,321.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>183,129.00</b>	<b>73,956.00</b>	<b>-59.6%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,088.00	6,000.00	-25.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	268,000.00	268,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,891.00	18,644.00	-10.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,137,475.00	1,177,269.00	3.5%
Professional/Consulting Services and Operating Expenditures		5800	666,547.00	661,300.00	-0.8%
Communications		5900	345.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,101,346.00</b>	<b>2,131,213.00</b>	<b>1.4%</b>
<b>CAPITAL OUTLAY</b>					
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	6,379.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,379.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	464,914.00	478,171.00	2.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>464,914.00</b>	<b>478,171.00</b>	<b>2.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,062,439.00</b>	<b>15,058,749.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	57,224.00	57,224.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			57,224.00	57,224.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(57,224.00)	(57,224.00)	0.0%

**FORM 13**  
**CAFETERIA SPECIAL**  
**REVENUE FUND**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,209,786.00	18,289,000.00	0.4%
3) Other State Revenue		8300-8599	1,697,493.00	983,905.00	-42.0%
4) Other Local Revenue		8600-8799	1,899,142.00	1,546,500.00	-18.6%
5) TOTAL, REVENUES			21,806,421.00	20,819,405.00	-4.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,459,334.00	7,879,948.00	22.0%
3) Employee Benefits		3000-3999	4,060,983.00	5,283,620.00	30.1%
4) Books and Supplies		4000-4999	9,513,443.00	8,159,275.00	-14.2%
5) Services and Other Operating Expenditures		5000-5999	508,142.00	549,818.00	8.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	520,743.00	1,038,635.00	99.5%
9) TOTAL, EXPENDITURES			21,062,645.00	22,911,296.00	8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			743,776.00	(2,091,891.00)	-381.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,600,000.00	New
b) Transfers Out		7600-7629	206,843.00	206,843.00	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			(206,843.00)	1,393,157.00	-773.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			536,933.00	(698,734.00)	-230.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	161,801.00	698,734.00	331.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			161,801.00	698,734.00	331.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			161,801.00	698,734.00	331.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	698,734.00	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	18,209,786.00	18,289,000.00	0.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>18,209,786.00</b>	<b>18,289,000.00</b>	<b>0.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,697,493.00	983,905.00	-42.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,697,493.00</b>	<b>983,905.00</b>	<b>-42.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	670,852.00	396,500.00	-40.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,000.00	50,000.00	11.1%
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	1,183,290.00	1,100,000.00	-7.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,899,142.00</b>	<b>1,546,500.00</b>	<b>-18.6%</b>
<b>TOTAL, REVENUES</b>			<b>21,806,421.00</b>	<b>20,819,405.00</b>	<b>-4.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,324,346.00	6,457,760.00	21.3%
Classified Supervisors' and Administrators' Salaries		2300	796,198.00	1,422,188.00	78.6%
Clerical, Technical and Office Salaries		2400	313,790.00	0.00	-100.0%
Other Classified Salaries		2900	25,000.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,459,334.00</b>	<b>7,879,948.00</b>	<b>22.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,110,873.00	1,581,506.00	42.4%
OASDI/Medicare/Alternative		3301-3302	489,378.00	602,815.00	23.2%
Health and Welfare Benefits		3401-3402	1,816,381.00	2,369,575.00	30.5%
Unemployment Insurance		3501-3502	3,422.00	7,880.00	130.3%
Workers' Compensation		3601-3602	395,540.00	472,798.00	19.5%
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	245,389.00	249,046.00	1.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,060,983.00</b>	<b>5,283,620.00</b>	<b>30.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,292,935.00	1,186,131.00	-8.3%
Noncapitalized Equipment		4400	33,187.00	120,000.00	261.6%
Food		4700	8,187,321.00	6,853,144.00	-16.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,513,443.00</b>	<b>8,159,275.00</b>	<b>-14.2%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	0.0%
Dues and Memberships		5300	1,500.00	2,700.00	80.0%
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	135,000.00	285,000.00	111.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(171,969.00)	19,618.00	-111.4%
Professional/Consulting Services and Operating Expenditures		5800	528,611.00	227,000.00	-57.1%
Communications		5900	0.00	500.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>508,142.00</b>	<b>549,818.00</b>	<b>8.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	520,743.00	1,038,635.00	99.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>520,743.00</b>	<b>1,038,635.00</b>	<b>99.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>21,062,645.00</b>	<b>22,911,296.00</b>	<b>8.8%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,600,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,600,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	206,843.00	206,843.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			206,843.00	206,843.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(206,843.00)	1,393,157.00	-773.5%

**FORM 14**  
**DEFERRED**  
**MAINTENANCE FUND**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	86,853.00	300,000.00	245.4%
5) TOTAL, REVENUES			86,853.00	300,000.00	245.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	355,000.00	495,258.00	39.5%
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			355,000.00	495,258.00	39.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(268,147.00)	(195,258.00)	-27.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(268,147.00)	(195,258.00)	-27.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,727,843.00	4,459,696.00	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,727,843.00	4,459,696.00	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,727,843.00	4,459,696.00	-5.7%
2) Ending Balance, June 30 (E + F1e)			4,459,696.00	4,264,438.00	-4.4%
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			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	4,459,696.00	4,264,438.00	-4.4%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	86,853.00	300,000.00	245.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			86,853.00	300,000.00	245.4%
TOTAL, REVENUES			86,853.00	300,000.00	245.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	355,000.00	495,258.00	39.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			355,000.00	495,258.00	39.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			355,000.00	495,258.00	39.5%

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

**FORM 21**  
**BUILDING FUND**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	10,840.00	10,000.00	-7.7%
4) Other Local Revenue		8600-8799	3,493,374.00	1,629,500.00	-53.4%
5) TOTAL, REVENUES			3,504,214.00	1,639,500.00	-53.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,777,733.00	2,897,558.00	4.3%
3) Employee Benefits		3000-3999	1,326,720.00	1,400,035.00	5.5%
4) Books and Supplies		4000-4999	5,438,987.00	2,020,000.00	-62.9%
5) Services and Other Operating Expenditures		5000-5999	9,449,019.00	4,320,000.00	-54.3%
6) Capital Outlay		6000-6999	127,583,035.00	48,435,000.00	-62.0%
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			146,575,494.00	59,072,593.00	-59.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(143,071,280.00)	(57,433,093.00)	-59.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	175,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			175,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			31,928,720.00	(57,433,093.00)	-279.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,512,285.00	62,204,476.00	91.3%
b) Audit Adjustments		9793	(2,236,529.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			30,275,756.00	62,204,476.00	105.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,275,756.00	62,204,476.00	105.5%
2) Ending Balance, June 30 (E + F1e)			62,204,476.00	4,771,383.00	-92.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			62,074,081.00	4,640,988.00	-92.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	130,395.00	130,395.00	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	10,840.00	10,000.00	-7.7%
<b>TOTAL, OTHER STATE REVENUE</b>			10,840.00	10,000.00	-7.7%
<b>OTHER LOCAL REVENUE</b>					
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	3,058,094.00	1,593,000.00	-47.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	435,280.00	36,500.00	-91.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,493,374.00	1,629,500.00	-53.4%
<b>TOTAL, REVENUES</b>			3,504,214.00	1,639,500.00	-53.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	47,688.00	10,000.00	-79.0%
Classified Supervisors' and Administrators' Salaries		2300	2,314,517.00	2,577,091.00	11.3%
Clerical, Technical and Office Salaries		2400	299,592.00	310,467.00	3.6%
Other Classified Salaries		2900	115,936.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,777,733.00</b>	<b>2,897,558.00</b>	<b>4.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	28,130.00	26,329.00	-6.4%
PERS		3201-3202	503,851.00	552,565.00	9.7%
OASDI/Medicare/Alternative		3301-3302	197,624.00	207,667.00	5.1%
Health and Welfare Benefits		3401-3402	408,292.00	414,765.00	1.6%
Unemployment Insurance		3501-3502	1,400.00	2,534.00	81.0%
Workers' Compensation		3601-3602	165,080.00	173,853.00	5.3%
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	22,343.00	22,322.00	-0.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,326,720.00</b>	<b>1,400,035.00</b>	<b>5.5%</b>
<b>BOOKS AND SUPPLIES</b>					
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	5,438,987.00	2,020,000.00	-62.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,438,987.00</b>	<b>2,020,000.00</b>	<b>-62.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,700.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	600.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,612,162.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,400.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	5,821,157.00	4,320,000.00	-25.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			9,449,019.00	4,320,000.00	-54.3%
<b>CAPITAL OUTLAY</b>					
Land		6100	41,475.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	127,214,232.00	48,435,000.00	-61.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	327,328.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			127,583,035.00	48,435,000.00	-62.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			146,575,494.00	59,072,593.00	-59.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	175,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			175,000,000.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			175,000,000.00	0.00	-100.0%

**FORM 25**  
**CAPITAL FACILITIES**  
**FUND**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,309,093.00	2,200,000.00	-48.9%
5) TOTAL, REVENUES			4,309,093.00	2,200,000.00	-48.9%
<b>B. EXPENDITURES</b>					
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	357,022.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,187,010.00	2,937,900.00	-84.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,544,032.00	2,937,900.00	-85.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,234,939.00)	(737,900.00)	-95.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,234,939.00)	(737,900.00)	-95.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,063,469.00	2,828,530.00	-84.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,063,469.00	2,828,530.00	-84.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,063,469.00	2,828,530.00	-84.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,828,530.00	2,090,630.00	-26.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	300,000.00	200,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	4,000,000.00	2,000,000.00	-50.0%
Other Local Revenue All Other Local Revenue					
		8699	9,093.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,309,093.00	2,200,000.00	-48.9%
<b>TOTAL, REVENUES</b>			4,309,093.00	2,200,000.00	-48.9%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	357,022.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			357,022.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,187,010.00	2,937,900.00	-84.7%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			19,187,010.00	2,937,900.00	-84.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			19,544,032.00	2,937,900.00	-85.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%

**FORM 35**  
**COUNTY SCHOOL**  
**FACILITIES FUND**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	288,466.00	225,000.00	-22.0%
5) TOTAL, REVENUES			288,466.00	225,000.00	-22.0%
<b>B. EXPENDITURES</b>					
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	49,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	701,000.00	530,000.00	-24.4%
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			750,000.00	530,000.00	-29.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(461,534.00)	(305,000.00)	-33.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(461,534.00)	(305,000.00)	-33.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,933,075.00	8,471,541.00	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,933,075.00	8,471,541.00	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,933,075.00	8,471,541.00	-5.2%
2) Ending Balance, June 30 (E + F1e)			8,471,541.00	8,166,541.00	-3.6%
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			8,314,733.00	8,009,733.00	-3.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	156,808.00	156,808.00	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	148,015.00	50,000.00	-66.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	140,451.00	175,000.00	24.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			288,466.00	225,000.00	-22.0%
<b>TOTAL, REVENUES</b>			288,466.00	225,000.00	-22.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	49,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			49,000.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	701,000.00	530,000.00	-24.4%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			701,000.00	530,000.00	-24.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			750,000.00	530,000.00	-29.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%

**FORM 40**  
**SPECIAL RESERVE**  
**FUND OR CAPITAL**  
**OUTLAY PROJECTS**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	261,711.00	0.00	-100.0%
5) TOTAL, REVENUES			261,711.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,000.00	0.00	-100.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	30,000.00	New
5) Services and Other Operating Expenditures		5000-5999	25,164.00	25,000.00	-0.7%
6) Capital Outlay		6000-6999	1,070,571.00	298,000.00	-72.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,113,735.00	353,000.00	-68.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(852,024.00)	(353,000.00)	-58.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	886,044.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			886,044.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			34,020.00	(353,000.00)	-1137.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	695,793.00	729,813.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			695,793.00	729,813.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			695,793.00	729,813.00	4.9%
2) Ending Balance, June 30 (E + F1e)			729,813.00	376,813.00	-48.4%
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			506,361.00	341,361.00	-32.6%
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	223,452.00	35,452.00	-84.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,703.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	249,008.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			261,711.00	0.00	-100.0%
TOTAL, REVENUES			261,711.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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	18,000.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			18,000.00	0.00	-100.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	30,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	30,000.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	25,164.00	25,000.00	-0.7%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,164.00</b>	<b>25,000.00</b>	<b>-0.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,070,571.00	298,000.00	-72.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,070,571.00</b>	<b>298,000.00</b>	<b>-72.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,113,735.00</b>	<b>353,000.00</b>	<b>-68.3%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	886,044.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			886,044.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			886,044.00	0.00	-100.0%

**FORM 51**  
**BOND INTEREST AND**  
**REDEMPTION FUND**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,296,000.00	1,162,060.00	-64.7%
3) Other State Revenue		8300-8599	448,000.00	448,000.00	0.0%
4) Other Local Revenue		8600-8799	51,166,855.00	76,636,055.00	49.8%
5) TOTAL, REVENUES			54,910,855.00	78,246,115.00	42.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	76,690,137.00	91,580,639.00	19.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,690,137.00	91,580,639.00	19.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,779,282.00)	(13,334,524.00)	-38.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,779,282.00)	(13,334,524.00)	-38.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,619,436.00	64,840,154.00	-25.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,619,436.00	64,840,154.00	-25.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,619,436.00	64,840,154.00	-25.1%
2) Ending Balance, June 30 (E + F1e)			64,840,154.00	51,505,630.00	-20.6%
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			64,840,154.00	51,505,630.00	-20.6%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	3,296,000.00	1,162,060.00	-64.7%
<b>TOTAL, FEDERAL REVENUE</b>			3,296,000.00	1,162,060.00	-64.7%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	448,000.00	448,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			448,000.00	448,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	40,937,306.00	65,242,040.00	59.4%
Unsecured Roll		8612	2,938,123.00	3,400,000.00	15.7%
Prior Years' Taxes		8613	512,211.00	700,000.00	36.7%
Supplemental Taxes		8614	2,600,000.00	2,600,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,135,000.00	1,649,800.00	45.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	3,044,215.00	3,044,215.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			51,166,855.00	76,636,055.00	49.8%
<b>TOTAL, REVENUES</b>			54,910,855.00	78,246,115.00	42.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	29,999,215.00	45,169,215.00	50.6%
Bond Interest and Other Service Charges		7434	46,690,922.00	46,411,424.00	-0.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>76,690,137.00</b>	<b>91,580,639.00</b>	<b>19.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>76,690,137.00</b>	<b>91,580,639.00</b>	<b>19.4%</b>

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

**FORM 67**  
**SELF-INSURANCE**  
**FUND**

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
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	17,108.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	19,618,034.00	24,133,709.00	23.0%
5) TOTAL, REVENUES			19,635,142.00	24,133,709.00	22.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	68,550.00	0.00	-100.0%
2) Classified Salaries		2000-2999	1,159,873.00	1,072,091.00	-7.6%
3) Employee Benefits		3000-3999	593,745.00	512,413.00	-13.7%
4) Books and Supplies		4000-4999	3,120,813.00	24,000.00	-99.2%
5) Services and Other Operating Expenses		5000-5999	14,937,255.00	22,525,205.00	50.8%
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			19,880,236.00	24,133,709.00	21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(245,094.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(245,094.00)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,902,317.00	11,655,434.00	-26.7%
b) Audit Adjustments		9793	(4,001,789.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,900,528.00	11,655,434.00	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,900,528.00	11,655,434.00	-2.1%
2) Ending Net Position, June 30 (E + F1e)			11,655,434.00	11,655,434.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,640,193.00	11,640,193.00	0.0%
c) Unrestricted Net Position		9790	15,241.00	15,241.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	17,108.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			17,108.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	146,343.00	100,000.00	-31.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	19,471,691.00	24,033,709.00	23.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			19,618,034.00	24,133,709.00	23.0%
<b>TOTAL, REVENUES</b>			19,635,142.00	24,133,709.00	22.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	68,550.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>68,550.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	80,693.00	20,000.00	-75.2%
Classified Supervisors' and Administrators' Salaries		2300	1,042,823.00	984,244.00	-5.6%
Clerical, Technical and Office Salaries		2400	36,357.00	67,847.00	86.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,159,873.00</b>	<b>1,072,091.00</b>	<b>-7.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	28,910.00	0.00	-100.0%
PERS		3201-3202	216,125.00	221,924.00	2.7%
OASDI/Medicare/Alternative		3301-3302	87,434.00	82,015.00	-6.2%
Health and Welfare Benefits		3401-3402	183,975.00	140,470.00	-23.6%
Unemployment Insurance		3501-3502	614.00	1,072.00	74.6%
Workers' Compensation		3601-3602	73,704.00	64,325.00	-12.7%
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	2,983.00	2,607.00	-12.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>593,745.00</b>	<b>512,413.00</b>	<b>-13.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,906,313.00	16,000.00	-99.4%
Noncapitalized Equipment		4400	214,500.00	8,000.00	-96.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,120,813.00</b>	<b>24,000.00</b>	<b>-99.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	0.0%
Dues and Memberships		5300	0.00	229,300.00	New
Insurance		5400-5450	3,150,000.00	4,427,522.00	40.6%
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	14,500.00	(691,802.00)	-4871.0%
Professional/Consulting Services and Operating Expenditures		5800	11,764,055.00	18,554,185.00	57.7%
Communications		5900	2,700.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>14,937,255.00</b>	<b>22,525,205.00</b>	<b>50.8%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>19,880,236.00</b>	<b>24,133,709.00</b>	<b>21.4%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%

**FORM A**  
**AVERAGE DAILY**  
**ATTENDANCE**

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	33,897.23	33,897.23	34,273.87	33,716.58	33,716.58	33,897.23
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	33,897.23	33,897.23	34,273.87	33,716.58	33,716.58	33,897.23
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	33,897.23	33,897.23	34,273.87	33,716.58	33,716.58	33,897.23
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

**FORM ASSET  
SCHEDULE OF  
CAPITAL  
ASSETS**



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	17,701,767.37		17,701,767.37			17,701,767.37
Work in Progress	162,698,549.00		162,698,549.00			162,698,549.00
Total capital assets not being depreciated	180,400,316.37	0.00	180,400,316.37	0.00	0.00	180,400,316.37
Capital assets being depreciated:						
Land Improvements	74,333,555.00		74,333,555.00			74,333,555.00
Buildings	1,086,975,733.00		1,086,975,733.00			1,086,975,733.00
Equipment	15,927,527.00		15,927,527.00			15,927,527.00
Total capital assets being depreciated	1,177,236,815.00	0.00	1,177,236,815.00	0.00	0.00	1,177,236,815.00
Accumulated Depreciation for:						
Land Improvements	(40,681,430.00)		(40,681,430.00)			(40,681,430.00)
Buildings	(351,704,196.00)		(351,704,196.00)			(351,704,196.00)
Equipment	(11,145,376.00)		(11,145,376.00)			(11,145,376.00)
Total accumulated depreciation	(403,531,002.00)	0.00	(403,531,002.00)	0.00	0.00	(403,531,002.00)
Total capital assets being depreciated, net	773,705,813.00	0.00	773,705,813.00	0.00	0.00	773,705,813.00
Governmental activity capital assets, net	954,106,129.37	0.00	954,106,129.37	0.00	0.00	954,106,129.37
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

**FORM CC  
WORKERS'  
COMPENSATION  
CERTIFICATION**

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:

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

Total liabilities actuarially determined:	\$ <u>42,000,000.00</u>
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ <u>42,000,000.00</u>

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

\_\_\_\_\_

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

Signed *[Signature]* 6/25/2020  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 24, 2020

For additional information on this certification, please contact:

Name: Lisa Grant-Dawson

Title: Chief Business Official

Telephone: 510/879-8855

E-mail: lisa.grantdawson@ousd.org

**FORM CEA  
CLASSROOM  
COMPENSATION**

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	210,155,756.00	301	0.00	303	210,155,756.00	305	5,357,959.00	16,909,767.05	307	193,245,988.95	309
2000 - Classified Salaries	94,858,314.00	311	1,131,829.00	313	93,726,485.00	315	1,245,914.00	3,607,515.76	317	90,118,969.24	319
3000 - Employee Benefits	162,075,672.00	321	703,768.00	323	161,371,904.00	325	2,779,309.00	8,957,688.39	327	152,414,215.61	329
4000 - Books, Supplies Equip Replace. (6500)	21,507,386.00	331	164,536.00	333	21,342,850.00	335	3,297,216.00	6,429,611.84	337	14,913,238.16	339
5000 - Services... & 7300 - Indirect Costs	96,465,871.00	341	394,628.00	343	96,071,243.00	345	25,795,101.00	36,810,054.49	347	59,261,188.51	349
TOTAL					582,668,238.00	365			TOTAL	509,953,600.47	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	173,480,359.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	14,971,110.00 380
3. STRS.		3101 & 3102	39,754,384.00 382
4. PERS.		3201 & 3202	4,470,941.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	4,519,253.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	37,490,641.00 385
7. Unemployment Insurance.		3501 & 3502	103,583.00 390
8. Workers' Compensation Insurance.		3601 & 3602	11,152,773.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,100,537.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			287,043,581.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			342,561.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			0.00 396
14. TOTAL SALARIES AND BENEFITS.			287,043,581.00 397
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.			56.29%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.29%
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)	509,953,600.47
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Restricted Local: Parcel tax adjustments



**FORM CEB  
CLASSROOM  
COMPENSATION**

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	203,706,300.00	301	0.00	303	203,706,300.00	305	1,724,968.00		307	201,981,332.00	309
2000 - Classified Salaries	87,640,837.00	311	1,717,233.00	313	85,923,604.00	315	668,841.00		317	85,254,763.00	319
3000 - Employee Benefits	172,698,067.00	321	619,444.00	323	172,078,623.00	325	978,264.00		327	171,100,359.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,777,440.00	331	262,000.00	333	18,515,440.00	335	2,824,662.00		337	15,690,778.00	339
5000 - Services... & 7300 - Indirect Costs	73,258,895.00	341	482,000.00	343	72,776,895.00	345	46,900,580.00		347	25,876,315.00	349
TOTAL					553,000,862.00	365			TOTAL	499,903,547.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	135,127.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	298,990,608.00		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.	59.81%		
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)	59.81%
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).	499,903,547.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



Current Expense Formula/Minimum Classroom Compensation

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# FORM DEBT

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	1,013,176,081.00		1,013,176,081.00			1,013,176,081.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	81,915,086.00		81,915,086.00			81,915,086.00	
Net Pension Liability	527,537,841.00		527,537,841.00			527,537,841.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	15,351,179.00		15,351,179.00			15,351,179.00	
Governmental activities long-term liabilities	1,637,980,187.00	0.00	1,637,980,187.00	0.00	0.00	1,637,980,187.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**FORM ESMOE  
EVERY STUDENT  
SUCCEEDS ACT  
MAINTENANCE OF  
EFFORT EXPENDITURES**

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	599,499,670.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,363,566.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	264,544.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,072,139.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,985,437.00
4. Other Transfers Out	All	9200	7200-7299	6,457,426.00
5. Interfund Transfers Out	All	9300	7600-7629	886,044.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,850,401.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				16,515,991.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				528,620,113.00

<b>Section II - Expenditures Per ADA</b>		<b>2019-20 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		33,897.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,594.79
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	494,122,116.77	15,063.78
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	494,122,116.77	15,063.78
B. Required effort (Line A.2 times 90%)	444,709,905.09	13,557.40
C. Current year expenditures (Line I.E and Line II.B)	528,620,113.00	15,594.79
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**FORM ICR  
INDIRECT COST  
RATE**



**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 17,642,530.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 449,242,949.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.93%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	13,720,490.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,592,299.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	20,883.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,252,619.68
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,586,291.68
9. Carry-Forward Adjustment (Part IV, Line F)	644,978.17
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,231,269.85

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	325,386,371.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	105,026,611.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	51,090,721.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	13,527,009.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	264,544.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,592,423.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	202,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,155,640.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	168,360.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	55,065,947.32
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,009,647.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	14,591,146.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	12,354,581.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	591,435,000.32

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B19) 4.33%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2021-22 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B19) 4.44%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>25,586,291.68</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(5,719,676.00)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.25%) times Part III, Line B19); zero if negative	<u>644,978.17</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.25%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.28%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>644,978.17</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>644,978.17</u>

Approved indirect cost rate: 3.25%  
Highest rate used in any program: 7.28%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	20,304,598.00	481,766.00	2.37%
01	3180	4,866,412.00	149,082.00	3.06%
01	3182	4,167,775.00	104,386.00	2.50%
01	3310	8,271,168.00	267,985.00	3.24%
01	3311	104,430.00	3,394.00	3.25%
01	3315	233,075.00	7,604.00	3.26%
01	3327	387,997.00	12,610.00	3.25%
01	3345	2,640.00	85.00	3.22%
01	3385	203,476.00	1,935.00	0.95%
01	3395	14,141.00	460.00	3.25%
01	3410	389,655.00	12,664.00	3.25%
01	3550	436,988.00	14,202.00	3.25%
01	4035	2,520,557.00	50,195.00	1.99%
01	4050	338,983.00	11,017.00	3.25%
01	4124	4,667,836.00	106,682.00	2.29%
01	4127	1,656,411.00	45,203.00	2.73%
01	4201	298,461.00	9,162.00	3.07%
01	4203	1,610,018.00	39,152.00	2.43%
01	4510	43,074.00	786.00	1.82%
01	5630	72,679.00	2,321.00	3.19%
01	5640	1,323,590.00	33,739.00	2.55%
01	5810	1,224,041.00	40,917.00	3.34%
01	6010	8,551,923.00	200,500.00	2.34%
01	6011	326,775.00	5,225.00	1.60%
01	6385	640,553.00	17,695.00	2.76%
01	6386	448,800.00	16,159.00	3.60%
01	6387	1,135,929.00	36,918.00	3.25%
01	6388	1,705,932.00	55,443.00	3.25%
01	6512	2,169,192.00	70,499.00	3.25%
01	6520	308,398.00	10,022.00	3.25%
01	6695	529,469.00	17,207.00	3.25%
01	7085	890,906.00	27,365.00	3.07%
01	7220	679,756.00	21,394.00	3.15%
01	7311	303,181.00	9,853.00	3.25%
01	7370	33,898.00	1,102.00	3.25%
01	7510	588,580.00	42,829.00	7.28%
01	7810	2,418,048.00	40,425.00	1.67%
01	9010	49,349,436.00	35,052.00	0.07%
11	6391	2,855,931.00	92,818.00	3.25%
12	5025	885,223.00	28,039.00	3.17%
12	6052	7,264.00	236.00	3.25%
12	6105	13,384,026.00	436,639.00	3.26%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
13	5310	18,401,754.00	479,292.00	2.60%
13	5320	844,776.00	41,451.00	4.91%

**FORM LOTTERY  
LOTTERY  
REPORT**

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		770,185.00	770,185.00
2. State Lottery Revenue	8560	4,949,032.00		1,729,311.00	6,678,343.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		4,949,032.00	0.00	2,499,496.00	7,448,528.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,339,411.00			3,339,411.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,438,431.00			1,438,431.00
4. Books and Supplies	4000-4999	0.00		2,499,496.00	2,499,496.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		4,777,842.00	0.00	2,499,496.00	7,277,338.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	171,190.00	0.00	0.00	171,190.00
<b>D. COMMENTS:</b>					

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

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

**FORM MYP  
MULTIYEAR  
PROJECTIONS  
WORKSHEET**



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	349,164,007.00	-0.58%	347,124,222.00	-0.49%	345,409,184.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,453,235.00	0.00%	6,453,235.00	0.00%	6,453,235.00
4. Other Local Revenues	8600-8799	5,271,774.00	0.00%	5,271,774.00	0.00%	5,271,774.00
5. Other Financing Sources						
a. Transfers In	8900-8929	264,067.00	0.00%	264,067.00	0.00%	264,067.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(75,376,579.00)	4.62%	(78,861,735.00)	0.00%	(78,861,735.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>285,776,504.00</b>	<b>-1.93%</b>	<b>280,251,563.00</b>	<b>-0.61%</b>	<b>278,536,525.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				132,320,824.00		139,746,826.00
b. Step & Column Adjustment				1,808,519.00		1,905,057.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,617,483.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	132,320,824.00	5.61%	139,746,826.00	1.36%	141,651,883.00
2. Classified Salaries						
a. Base Salaries				47,046,228.00		47,476,247.00
b. Step & Column Adjustment				628,203.00		633,793.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(198,184.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,046,228.00	0.91%	47,476,247.00	1.33%	48,110,040.00
3. Employee Benefits	3000-3999	84,385,097.00	6.56%	89,919,704.00	7.61%	96,762,297.00
4. Books and Supplies	4000-4999	4,194,947.00	67.33%	7,019,288.00	2.89%	7,222,145.00
5. Services and Other Operating Expenditures	5000-5999	19,704,051.00	80.19%	35,505,001.00	2.89%	36,531,095.00
6. Capital Outlay	6000-6999	115,000.00	0.00%	115,000.00	0.00%	115,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,985,437.00	12.75%	6,748,815.00	0.00%	6,748,815.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,566,064.00)	0.00%	(5,566,064.00)	0.00%	(5,566,064.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,600,000.00	0.00%	1,600,000.00	0.00%	1,600,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(43,000,000.00)		(55,500,000.00)
<b>11. Total (Sum lines B1 thru B10)</b>		<b>289,785,520.00</b>	<b>-3.53%</b>	<b>279,564,817.00</b>	<b>-0.68%</b>	<b>277,675,211.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		<b>(4,009,016.00)</b>		<b>686,746.00</b>		<b>861,314.00</b>
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,487,127.00		24,478,111.00		25,164,857.00
2. Ending Fund Balance (Sum lines C and D1)		24,478,111.00		25,164,857.00		26,026,171.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	12,746,376.44		13,019,578.00		13,198,829.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,410,544.56		11,956,949.00		12,315,449.00
2. Unassigned/Unappropriated	9790	171,190.00		38,330.00		361,893.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		24,478,111.00		25,164,857.00		26,026,171.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,410,544.56		11,956,949.00		12,315,449.00
c. Unassigned/Unappropriated	9790	171,190.00		38,330.00		361,893.00
(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)						
		11,581,734.56		11,995,279.00		12,677,342.00
<b>F. ASSUMPTIONS</b>						
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.						
Certificated - final year of negotiated agreement. Classified - one time bonuses paid in 20-21						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	3,213,706.00	0.00%	3,213,706.00	0.00%	3,213,706.00
2. Federal Revenues	8100-8299	61,935,638.00	-23.41%	47,435,638.00	0.00%	47,435,638.00
3. Other State Revenues	8300-8599	70,235,923.00	-0.43%	69,936,923.00	0.00%	69,936,923.00
4. Other Local Revenues	8600-8799	71,528,824.00	0.00%	71,528,824.00	0.00%	71,528,824.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	75,376,579.00	4.62%	78,861,735.00	0.00%	78,861,735.00
6. Total (Sum lines A1 thru A5c)		282,290,670.00	-4.01%	270,976,826.00	0.00%	270,976,826.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				71,385,476.00		75,196,004.00
b. Step & Column Adjustment				928,011.00		977,548.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,882,517.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,385,476.00	5.34%	75,196,004.00	1.30%	76,173,552.00
2. Classified Salaries						
a. Base Salaries				40,594,609.00		40,953,663.00
b. Step & Column Adjustment				527,730.00		532,398.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(168,676.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,594,609.00	0.88%	40,953,663.00	1.30%	41,486,061.00
3. Employee Benefits	3000-3999	88,312,970.00	2.69%	90,689,981.00	4.54%	94,802,948.00
4. Books and Supplies	4000-4999	14,582,493.00	1.71%	14,832,277.00	2.89%	15,261,437.00
5. Services and Other Operating Expenditures	5000-5999	55,179,050.00	-20.83%	43,686,948.00	2.89%	44,949,500.00
6. Capital Outlay	6000-6999	564,867.00	0.00%	564,876.00	0.00%	564,876.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,180,385.00	-12.35%	5,417,007.00	0.00%	5,417,007.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,941,858.00	0.00%	3,941,858.00	0.00%	3,941,858.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		280,741,708.00	-1.94%	275,282,614.00	2.66%	282,597,239.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		1,548,962.00		(4,305,788.00)		(11,620,413.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		37,744,796.00		39,293,758.00		34,987,970.00
2. Ending Fund Balance (Sum lines C and D1)		39,293,758.00		34,987,970.00		23,367,557.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	39,293,758.00		34,987,970.00		23,367,557.00
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)		39,293,758.00		34,987,970.00		23,367,557.00

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Certificated - final year of negotiated agreement. Classified - one time bonus paid in 20-21						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	352,377,713.00	-0.58%	350,337,928.00	-0.49%	348,622,890.00
2. Federal Revenues	8100-8299	61,935,638.00	-23.41%	47,435,638.00	0.00%	47,435,638.00
3. Other State Revenues	8300-8599	76,689,158.00	-0.39%	76,390,158.00	0.00%	76,390,158.00
4. Other Local Revenues	8600-8799	76,800,598.00	0.00%	76,800,598.00	0.00%	76,800,598.00
5. Other Financing Sources						
a. Transfers In	8900-8929	264,067.00	0.00%	264,067.00	0.00%	264,067.00
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)		568,067,174.00	-2.96%	551,228,389.00	-0.31%	549,513,351.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				203,706,300.00		214,942,830.00
b. Step & Column Adjustment				2,736,530.00		2,882,605.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				8,500,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	203,706,300.00	5.52%	214,942,830.00	1.34%	217,825,435.00
2. Classified Salaries						
a. Base Salaries				87,640,837.00		88,429,910.00
b. Step & Column Adjustment				1,155,933.00		1,166,191.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(366,860.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	87,640,837.00	0.90%	88,429,910.00	1.32%	89,596,101.00
3. Employee Benefits	3000-3999	172,698,067.00	4.58%	180,609,685.00	6.07%	191,565,245.00
4. Books and Supplies	4000-4999	18,777,440.00	16.37%	21,851,565.00	2.89%	22,483,582.00
5. Services and Other Operating Expenditures	5000-5999	74,883,101.00	5.75%	79,191,949.00	2.89%	81,480,595.00
6. Capital Outlay	6000-6999	679,867.00	0.00%	679,876.00	0.00%	679,876.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,165,822.00	0.00%	12,165,822.00	0.00%	12,165,822.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,624,206.00)	0.00%	(1,624,206.00)	0.00%	(1,624,206.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,600,000.00	0.00%	1,600,000.00	0.00%	1,600,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(43,000,000.00)		(55,500,000.00)
11. Total (Sum lines B1 thru B10)		570,527,228.00	-2.75%	554,847,431.00	0.98%	560,272,450.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,460,054.00)		(3,619,042.00)		(10,759,099.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		66,231,923.00		63,771,869.00		60,152,827.00
2. Ending Fund Balance (Sum lines C and D1)		63,771,869.00		60,152,827.00		49,393,728.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	39,293,758.00		34,987,970.00		23,367,557.00
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	12,746,376.44		13,019,578.00		13,198,829.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,410,544.56		11,956,949.00		12,315,449.00
2. Unassigned/Unappropriated	9790	171,190.00		38,330.00		361,893.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		63,771,869.00		60,152,827.00		49,393,728.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,410,544.56		11,956,949.00		12,315,449.00
c. Unassigned/Unappropriated	9790	171,190.00		38,330.00		361,893.00
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)		11,581,734.56		11,995,279.00		12,677,342.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.03%		2.16%		2.26%
<b>F. RECOMMENDED RESERVES</b>						
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		0.00		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)						
		33,716.58		33,516.75		33,322.36
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		570,527,228.00		554,847,431.00		560,272,450.00
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)		570,527,228.00		554,847,431.00		560,272,450.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,410,544.56		11,096,948.62		11,205,449.00
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)		11,410,544.56		11,096,948.62		11,205,449.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**FORM SIAB  
SUMMARY OF  
INTERFUND  
ACTIVITIES—BUDGET**

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(505,085.00)	0.00	(1,624,206.00)				
Other Sources/Uses Detail					264,067.00	1,600,000.00		
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	0.00	0.00	107,400.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,177,269.00	0.00	478,171.00	0.00				
Other Sources/Uses Detail					0.00	57,224.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	19,618.00	0.00	1,038,635.00	0.00				
Other Sources/Uses Detail					1,600,000.00	206,843.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	(691,802.00)						
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								
<b>TOTALS</b>	<b>1,196,887.00</b>	<b>(1,196,887.00)</b>	<b>1,624,206.00</b>	<b>(1,624,206.00)</b>	<b>1,864,067.00</b>	<b>1,864,067.00</b>		

**ADOPTED BUDGET  
2020-2021  
FISCAL YEAR**

**POWERPOINT  
PRESENTATION**

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# **Oakland Unified School District FY20/21 Proposed Budget**

June 24, 2020

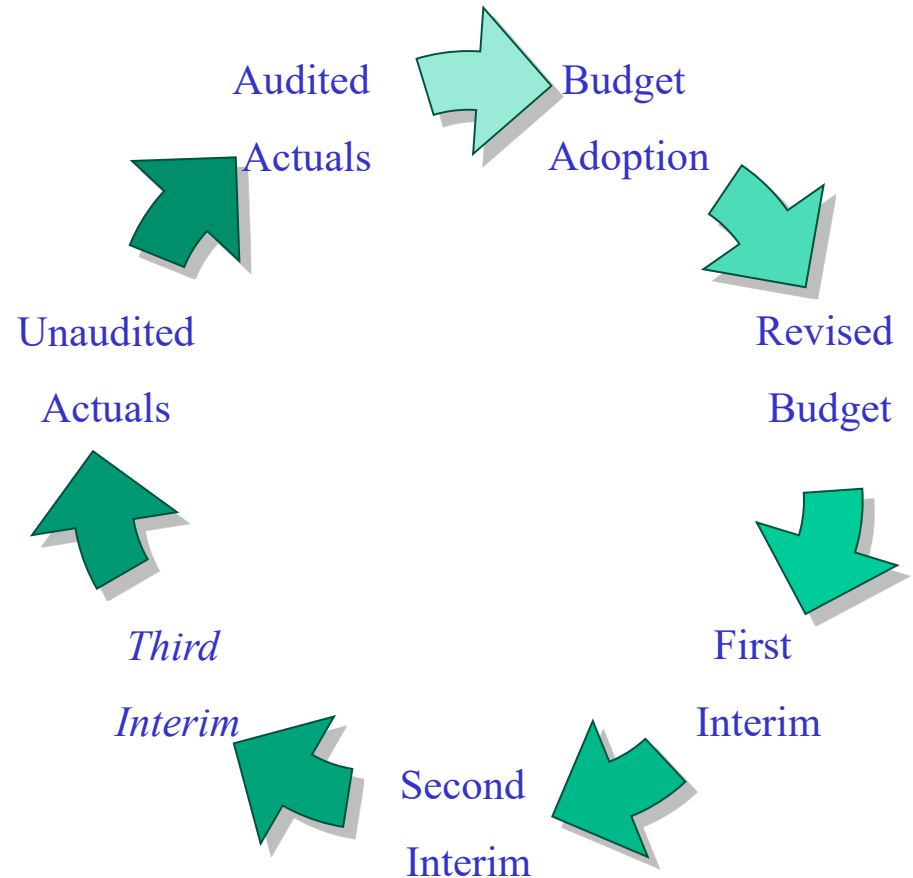
# The Annual Budget Cycle

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At each period, we:

- Update budget
- Certify our financial condition
- Present summary to Board of Education
- Submit copies to County Office of Education and State



# Our District's Funds

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## OPERATING FUNDS

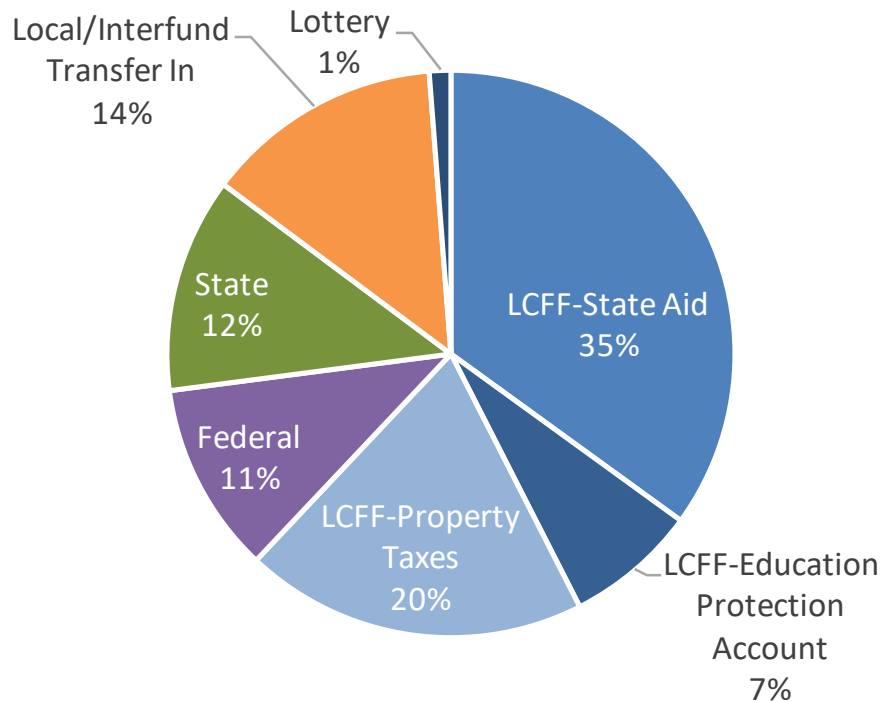
Fund	Description
01	General Fund
11	Adult Education Fund
12	Child Development Fund
13	Cafeteria Special Revenue Fund
<b>PROPRIETARY FUND</b>	
67	Self Insurance Fund

## CAPITAL FUNDS

Fund	Description
14	Deferred Maintenance Fund
21	Building Fund
25	Capital Facilities Fund
35	County Schools Facilities Fund
40	Special Reserve Fund for Capital Outlay Projects
51	Bond Interest & Redemption Fund

# General Fund Revenues

Our primary source of revenue is the Local Control Funding Formula (LCFF).

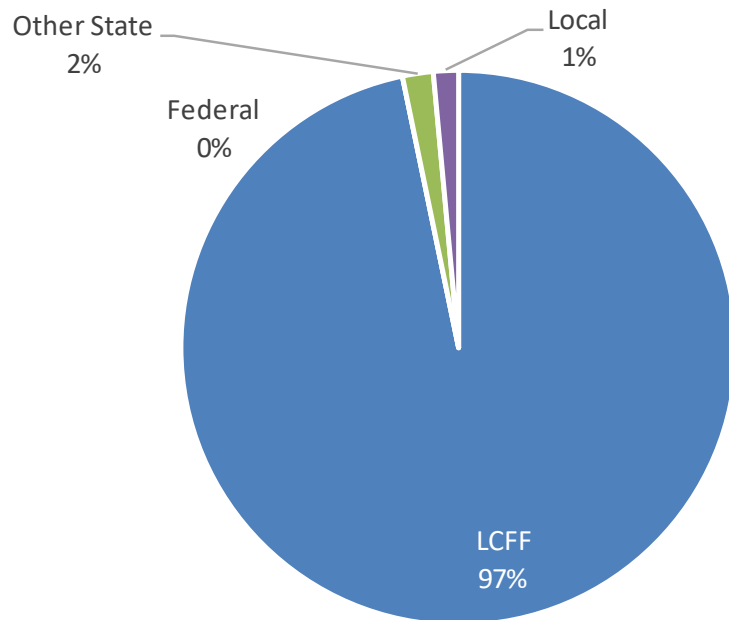


The LCFF stipulates four grade spans. Each grade span has a **base grant**, which is a specific dollar amount the state gives Districts based on the number of days students attend school.

Our income is based on our **average daily attendance (ADA)** - not the number of students enrolled.

# Unrestricted General Fund Revenues

Our primary source of unrestricted revenue is the grade span base grant.



## LCFF

LCFF Sources	237.M
Education Protection Account	42.7M

## Other State

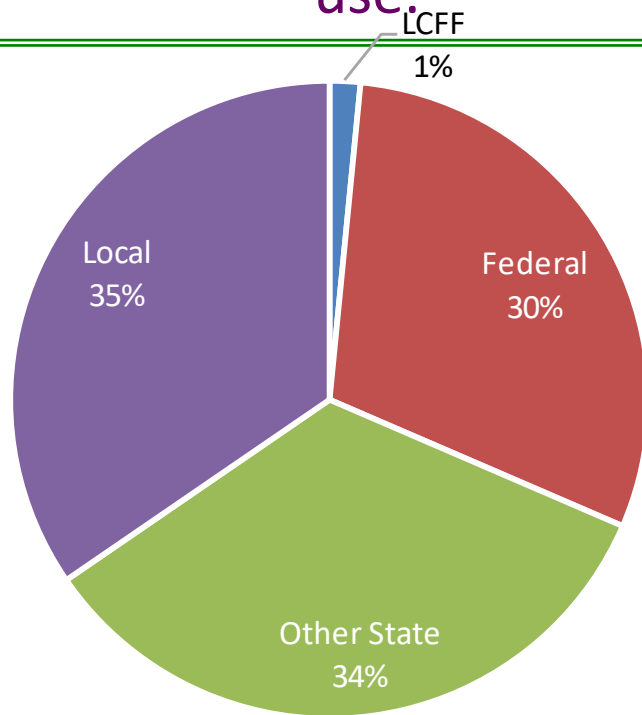
Lottery	5.2M
Mandated Costs Block Grant	1.3M

## Local

Facility Use Fees/Contracts	0.5M
Interest	0.9M
Interagency Fees	1.2M
Other Local Revenue	0.4M

# Restricted General Fund Revenues

Our primary source of restricted revenue is the State. These funds have **restrictions** on their use.



<b>LCFF</b>	
LCFF	3.2M
<b>Federal</b>	
Special Education	10.5M
Title I	25.8M
Title II	2.1M
Title III	1.8M
Title IV	6.3M
<b>Other State</b>	
Special Education	24.4M
Lottery	1.5M
<b>Local</b>	
Special Education	2.5M
Parcel Taxes	44.2M

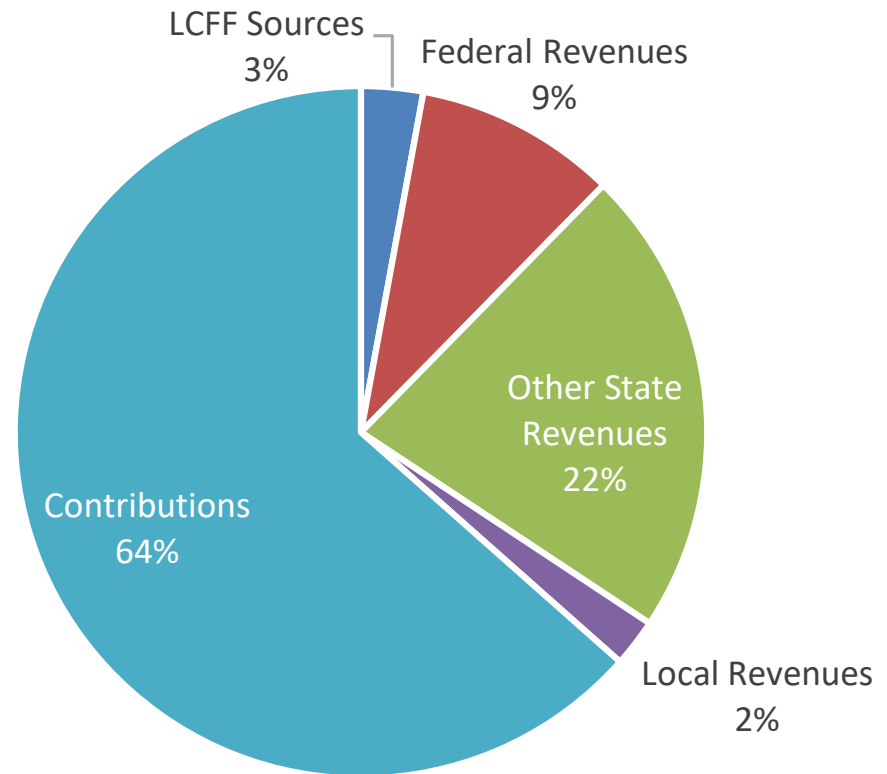


# Contributions to Restricted Programs

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Restricted programs are like mini-funds and should be self-sustaining – expenditures should match revenues.

When expenditures exceed revenues, a **contribution** is made to the restricted program.



# General Fund Expenditures

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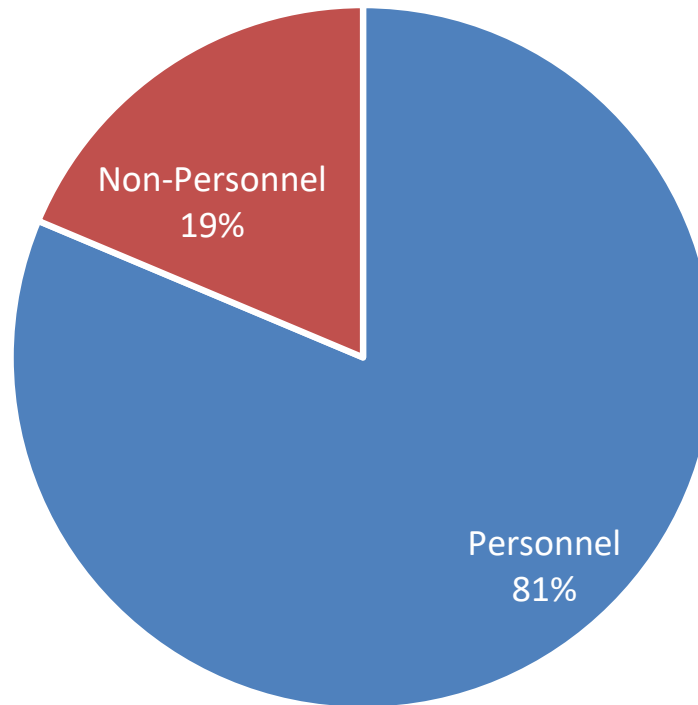
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## General Fund Expenditures

464.0 M Personnel  
106.5 M Non-Personnel  
**570.5 M Total**

### Non-Personnel Expenditures

9.5M Utilities  
59.9M Professional/Operating Services  
18.8M Supplies/Materials  
2.5M Communications  
1.3M Professional Development  
2.9M Equipment/Rentals/Repairs  
6.0M Debt Service  
1.6M Interfund Transfer Out  
4.1M Other Transfers  
**106.5M Total**



# Temporary Budget Adjustments

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- ~16M in ongoing expenditure reductions incorporated into the Proposed Budget for FY20/21

- Temporary placeholders inserted until Board takes action on adjustments
- Applied across personnel and non-personnel object codes
- Applied to non-FTE personnel costs
- \$1M in reductions to contributions to programs

Object Code	Amount
1xxx	6.8M
2xxx	1.2M
3xxx	2.7M
4xxx	2.0M
5xxx	2.0M
7xxx	1.0M
Total	~\$16.0M

# Multi-Year Projections

## Major Assumptions

Categories	FY19/20	FY20/21	FY21/22	FY22/23
<b>Enrollment and Average Daily Attendance</b>				
Enrollment (CBEDS)	36,110	35,765	35,552	35,345
Average Daily Attendance (ADA)				
Projected	33,897	33,717	33,517	33,322
Funded	33,897	33,717	33,517	33,322
Underserved Pupil Percentage (UPP)				
Single Year	75.8%	76.5%	76.2%	76.0%
Three Year Average	76.5%	76.2%	76.2%	76.2%
Attendance Rate	93.9%	94.3%	94.3%	94.3%
<b>Revenue</b>				
Statutory COLA *	3.26%	2.31%	2.48%	3.26%
Deficit Factor	-	-7.92%	-7.92%	-7.92%
Base Grant – K-3	7,702	7,092	7,092	7,092
Base Grant – 4-6	7,818	7,199	7,199	7,199
Base Grant – 9-12	9,329	8,590	8,590	8,590
Federal COLA	0%	0%	0%	0%
Other State Funding	3.26%	0.00%	0.00%	0.00%

# Multi-Year Projections

## Major Assumptions

Categories	FY19/20	FY20/21	FY21/22	FY22/23
<b>Expenditures</b>				
Step and Column Salary Increase	5.5M	5.5M	5.5M	5.5M
Special Education Contribution	66.0M	70.5	74.0M	74.0M
Growth in Special Education Contribution	7.3M	4.5M	3.5M	-
Central Kitchen Contribution	-	1.6M	1.6M	1.6M
Inflationary Increase - CPI	2.06%	0.62%	1.73%	2.12%
Indirect Cost Rate	3.25%	5.56%	5.56%	5.56%
CalPERS Rate	19.721%	20.700%	22.840%	25.500%
CalSTRS Rate	17.10%	16.15%	16.02%	18.10%

As always, compensation increases are not included in our MYP until they have been approved by the Board.

As of Third Interim, our MYP includes Board approved compensation increases for OEA, SEIU, BCTC, and CSEA. Compensation increases for AFSCME, TEAMSTERS, and UAOS will be incorporated into our MYP upon Board approval.

# Multi-Year Projections

Categories	FY19/20	FY20/21	FY21/22	FY22/23
<b>REVENUES</b>				
LCFF Sources	385,207,094	352,377,713	350,337,928	348,622,890
Federal Revenues	54,283,479	61,935,638	47,435,638	47,435,638
Other State Revenues	71,916,955	76,689,158	76,390,158	76,390,158
Other Local Revenues	79,328,914	76,800,598	76,800,598	76,800,598
<b>Total Revenues</b>	<b>590,736,442</b>	<b>567,803,107</b>	<b>550,964,322</b>	<b>549,249,284</b>
<b>EXPENDITURES</b>				
Salaries and Benefits	467,089,742	464,045,204	483,982,426	498,986,780
Books/Supplies & Outlay	22,615,150	19,457,307	22,531,440	23,163,458
Services & Operating Expenses	97,544,343	74,883,101	79,191,949	81,480,595
Other Outgo & Transfers	11,364,391	10,541,616	10,541,616	10,541,616
<b>Total Expenditures</b>	<b>598,613,626</b>	<b>568,927,228</b>	<b>596,247,431</b>	<b>614,172,449</b>
Other Sources/(Uses)	(621,977)	(1,335,933)	(1,335,933)	(1,335,934)
Net Inc/Dec in FB	(8,499,161)	(2,460,054)	(46,619,042)	(66,259,099)
<b>BEGINNING BALANCE</b>	<b>71,245,987</b>	<b>66,231,923</b>	<b>63,771,869</b>	<b>17,152,827</b>
Audit Adjustment	3,485,097	-	-	-
Other Adjustment		-	-	-
Adjusted Beginning Fund Balance	74,731,084	66,231,923	63,771,869	17,152,827
<b>ENDING BALANCE</b>	<b>66,231,923</b>	<b>63,771,869</b>	<b>17,152,827</b>	<b>(49,106,272)</b>

# Components of Fund Balance

Categories	FY19/20	FY20/21	FY21/22	FY22/23
<b>ENDING BALANCE</b>	<b>66,231,923</b>	<b>63,771,869</b>	<b>17,152,827</b>	<b>(49,106,272)</b>
Cash/Stores/Prepaid	150,000	150,000	150,000	150,000
Legally Restricted	37,744,796	39,293,758	34,987,970	23,367,557
Assignments				
Health & Welfare	4,001,789	4,001,789	4,001,789	4,001,789
Charter Leases	2,283,187	2,283,187	2,283,187	2,283,187
Stale Dated Warrants	1,681,497	685,754	685,754	685,754
ECE Rental	70,374	70,374	70,374	70,374
Spending Reductions - FY21/22	-	-	(43,000,000)	(86,000,000)
Spending Reductions - FY22/23	-	-	-	(12,500,000)
Adtnl Reserve for Economic Uncertainties	5,994,997	5,705,272	5,978,474	6,157,724
Reserve for Economic Uncertainties	11,989,993	11,410,545	11,956,949	12,315,449
Unassigned	2,315,290	171,190	38,330	361,893

# Other Funds

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- Child Development Fund
  - No contribution
- Cafeteria Special Revenue Fund
  - Contribution of 1.6M
- Deferred Maintenance Fund
  - No Contribution
- Fund 67



# Outstanding Issues

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- Budget Act
- Covid 19
- Fall Enrollment