



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# **ANNUAL STATEMENT OF ALL RECEIPTS & EXPENDITURES OF THE DISTRICT FOR THE 2019-2020 FISCAL YEAR**

**PREPARED FOR  
BOARD OF EDUCATION MEETING  
SEPTEMBER 9, 2020**

# BOARD MEMO



Board Office Use: Legislative File Info.	
File ID Number	20-1424
Introduction Date	9/9/2020
Enactment Number	20-1394
Enactment Date	9/9/2020 lf

# Memo

**To** Board of Education

**From** Kyla Johnson-Trammel, Superintendent of Schools  
Lisa Grant-Dawson, Chief Business Officer

**Board Meeting Date** September 9, 2020

**Subject** Resolution No. 2021-0006 - Annual Statement of All Receipts and Expenditures of the District – 2019-2020 Fiscal Year (Unaudited)

**Action Requested** Approval by the Board of Education of Resolution No. 2021-0006 - Annual Statement of All Receipts and Expenditures of the District for the 2019-2020 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools.

**Background** The purpose of this agenda item and resolution is to notify the Governing Board that the District has completed all financial transactions for the 2019-20 fiscal year. The Unaudited Actuals report has been prepared in accordance with Education Code (EC) Section 41010 and is being presented for review and acceptance. The summary results of the District's 2019-20 financial activity are being presented at the September 9, 2020 regularly scheduled Governing Board Meeting

**Discussion** The Unaudited Actuals report the District's actual financial activity for the 2019-20 fiscal year, and also determine the District's beginning fund and cash balances for the 2020-21 year for all funds.

The Unaudited Actuals Report will be submitted to the ACOE by September 15, 2020 for the required review and subsequent submission to the California Department of Education (CDE). The Unaudited Actuals will be audited by the District's external auditor with an anticipated date of being presented to the Governing Board no later than January 2021.

**Recommendation**

Approval by the Board of Education of Resolution No. 2021-0006 - Annual Statement of All Receipts and Expenditures of the District for the 2019-2020 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools.

**Attachments**

Form CA	2019-2020 Unaudited Actuals School District Certification
Form TC	Table of Contents
Form 01	General Fund – Unrestricted and Restricted Expenditures By Object
Form 11	Adult Education Fund Expenditures By Object
Form 12	Child Development Fund Expenditures By Object
Form 13	Cafeteria Special Revenue Fund Expenditures By Object
Form 14	Deferred Maintenance Fund Expenditures By Object
Form 21	Building Fund Expenditures By Object
Form 25	Capital Facilities fund Expenditures By Object
Form 35	County Facilities Fund Expenditures By Object
Form 40	Special Reserve Fund for Capital Outlay Projects Expenditures By Object
Form 51	Bond Interest and Redemption Fund Expenditures By Object
Form 67	Self – Insurance Fund
Form A	Average Daily Attendance
Form Asset	Schedule of Capital Asset
Form CAT	Federal Grant Awards
Form CEA	Current Expense Formula/Minimum Classroom Compensation
Form DEBT	Schedule of Long-Term Liabilities
Form ESMOE	Every Student Succeeds Act Maintenance of Effort Expenditures
Form GANN	GANN Limits Adoption
Form ICR	Indirect Cost Rate
Form L	Lottery
Form PCR	General Fund & Charter Schools Fund Program Cost Report
Form PCRAF	General Fund and Charter School Fund—Program Cost
Form SEMA	Special Education Maintenance of Effort—LEA Expenditures
Form SEMB	Special Education Maintenance of Effort—SELPA
Form SIAA	Summary of Inter-Fund Activities for All Funds
LCFF	Calculation Worksheet
CASHFLOW	Cashflow Summary
TRC	Technical Review Checklist <b>w/NO FATAL ERRORS</b>
TRC	Technical Review Checklist—Unaudited Actuals

- Resolution No. 2021-0006
- Executive Summary
- Annual Statement of All Receipts and Expenditures of the District for the 2019-2020 Fiscal Year
- PowerPoint Presentation





**RESOLUTION OF THE BOARD OF EDUCATION  
OF THE OAKLAND UNIFIED SCHOOL DISTRICT**

**RESOLUTION NO. 2021-0006  
2019-2020 Annual Statement of all Receipts and  
Expenditures of the District Unaudited Actuals—Year End Close**

**WHEREAS**, Education Code Section 42100 requires that the governing board of each school district shall approve the Annual Statement of all Receipts and Expenditures of the District (Unaudited Actuals) for proceeding year; and

**WHEREAS**, Education Code Section 42100 requires that the approved statement be filed with the County Superintendent of Schools,

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Education of the Oakland Unified School District hereby approved the Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2019-2020 (Unaudited Actuals), attached hereto; and

**BE IT FURTHER RESOLVED**, that the Board of Education hereby authorizes the submission of said Statement to the Alameda County of Superintendent of Schools.

**Passed by the following vote:**

PREFERENTIAL AYE: Student Director Jessica Ramos

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Aimee Eng, Jumoke Hinton Hodge, Gary Yee, Roseann Torres, James Harris,  
Vice President Shanthi Gonsales and President Jody London

NOES: None

ABSTAINED: None

RECUSE: None

ABSENT: Samantha Pal (Student Director)

### **CERTIFICATION**

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 9<sup>th</sup> Day of September, 2020.

### **OAKLAND UNIFIED SCHOOL DISTRICT**



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Jody London  
President, Board of Education



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Kyla Johnson-Trammell  
Superintendent and Secretary, Board of Education

Resolution No. 2021-0006

Legislative File	
File ID Number:	20-1424
Introduction Date:	9/9/2020
Enactment Number:	20-139
Enactment Date:	9/9/2020
By:	If

# EXECUTIVE SUMMARY

**To:** Board of Education

**From:** Kyla Johnson-Trammell, Superintendent  
Lisa Grant-Dawson, Chief Business Officer  
Ryan Nguyen, Controller

**Re:** FY 2019-20 Unaudited Actuals

#### Overview:

The Unaudited Actuals (UA) Financial Statements are the final annual financial report school districts submit where actual revenues, expenditures and ending fund balances as of June 30 are reported to the Board of Education, County Office of Education and California Department of Education. This report includes all funds under the authority of the district, which for Oakland Unified School District (OUSD) includes the General Fund and 10 additional funds designated by number.

The analysis of the Unaudited Actuals is compared to the 2019-20 Estimated Actuals (EA) as presented during the 2020-21 Adopted Budget. The Estimated Actuals was based on the District's projected revenues and expenditures as of June 2020 after it published its Third Interim Financial Report. The following summary provides the major adjustments to the General Fund between 2019-20 Estimated Actuals as presented with the 2020-21 Adopted Budget, and Unaudited Actuals as of June 30, 2020.

#### General Fund

The 2019-20 General Fund summary of Unrestricted and Restricted resources is as follows with the coinciding narrative providing highlights to net changes from Estimated Actuals:

Form/Fund - 2019-20 UnAudited Actuals	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Form 01 - General Fund, UnRestricted	\$ 34,047,095	\$ 398,245,992	\$ 399,249,268	\$ 33,043,818
Form 01 - General Fund , Restricted	\$ 40,683,995	\$ 185,583,670	\$ 191,741,286	\$ 34,526,380
<b>Total</b>	<b>\$ 74,731,090</b>	<b>\$ 583,829,662</b>	<b>\$ 590,990,554</b>	<b>\$ 67,570,198</b>

#### Revenues

- Unrestricted
  - The actual revenues for the Unrestricted General Fund are \$398M compared to the Estimated Actuals of \$400M. The reduction of \$1.7M is comprised of lower property tax receipts impacting our LCFF funding of \$2.3M and an offsetting increase of \$500K from mandated cost and other state funding, reflected in Other State Revenue. The mandated cost increase was due to a prior Stull Act audit finding, which the district confirmed with CDE that the amount was not going to be collected; thus, realizing the gain previously booked as a liability.
- Restricted
  - The restricted revenues decreased by \$5M which was driven by a reduction in LCFF for Special Education ADA allocation and a reduction in the Federal special education entitlement in Object 8181 of \$100K. Federal Funding was also impacted by and a \$4.2M reduction in Title I and \$700K in Title II. This amount

is not a true loss in revenue/award but rather reflects the difference between what was budgeted and what was actually spent by year end. The difference in what was awarded and unspent is included in carryover allocation that will be reflected by First Interim in December 2020. The District also saw a reduction in Other State Revenue in Resource 6010, After School Education & Safety (ASES) of \$500K and an increase of \$1.7M from Other State Revenue. During year end close, these amounts are also reconciled to ensure that revenues equal expenditures and any allowable reserves remain restricted.

## **Expenditures**

The District essentially shifted to distance learning and for the majority of its employees, remote working conditions due to the Coronavirus-19 as of March 15, 2020. School Districts were held harmless based on the P-2 ADA reporting deadline and received 100% of their projected funding for the year. School districts were also required, per the Governor's ordinance, to pay all employee compensation, including substitutes and other services, as if the year completed normally. Due to the variances reflected below between estimated and actual expenditures, the District's actual revenues and expenditures reflect a very tight and sound budget projection. Though the District budgets that all expenditures will not be spent within the year, it is not expected that all funds earned/awarded will be spent. Sound budgeting practices were deployed in 2019-20 to adjust the budget during each interim period to reflect increases and decreases to budget projections accordingly; thus, creating a tighter swing between the projected and actual results, which is sound practice and good fiscal management.

### **Salaries**

- **Unrestricted**
  - Certificated salaries were \$2.5M lower than Estimated Actuals with the reduced expenditures in teacher salaries and increased expenditures of \$2.6M in substitute teacher salaries. The District was also able to reduce the Unrestricted General Fund Expenditures with appropriate certificated salaries using \$1M in measure G Parcel Tax funds.
  - Classified salaries were tightly aligned within \$150K to estimated actuals projections with over/under variances netting between object codes with Object 2205, Classified support salaries, falling \$900K below projection and classified overtime and substitutes expenditures landing above projections by \$500K.
  - Coinciding benefits and mandatory expenditures for Unrestricted salaries were \$1.2M above the estimated actuals projections. During the 2019-20 fiscal year, the District was addressing audit findings from the prior year, which included a change in the method of reporting Health and Welfare expenditures previously designated as self-insured in Fund 67. To address audit finding #2019-007, the District booked \$4.1M to resource 1400, Object 3401, Health and Welfare, Certificated. There were also offsetting reductions in actual expenditures of \$2M from Classified PERS expenditures and Health and welfare expenditures.
  - Books and Supplies is another common area where anticipated expenditures do not often materialize. The actual expenditures for 2019-20 were \$1.7M below the estimated actual projection, where Object Code 4100, Textbooks, was underspent by \$700K and Object 4310, School Office Supplies was underspent by an additional \$500K.
  - The actual expenditures for Services and Operating Expenditures were \$2.3M under projection with Consultants and Professional/Contracted Services (\$1.2M), Licensing Agreements (\$400K), and Telephone costs (\$400K) being the primary drivers for reductions as compared to estimated actuals.

- Restricted

- The restricted certificated salaries are \$1.1M below Estimated Actuals which was based on reduce spending in Object 1120 for teacher salary stipends and Object 1205, pupil support salaries. This lower than projected expenditure trend was realized over multiple resources to include Title I, After School Programs, and CTE, and other Grant and Parcel Tax funded initiatives.
- Restricted classified salaries also reported \$1.5M less expenditures than actuals, primarily stemming from \$1M in unrealized classified supervisor and administrator salaries and an additional \$200K in classified support and overtime. The district did incur \$342K in Object 2105 over projection in instructional aid salaries in Resource 6500, Special Education and in Resource 9236, the Kenneth Rainin Foundation. The latter resource appears to be due to a certificated salary being budgeted, but a classified salary being selected instead; thus, a misalignment of the budget. The resource did have the funds to support the salary; however, this will be an area of growth in program management the District looks forward to improving.
- Though actual salary expenditures were lower, per GASB 68, the District is required at year-end to reflect the STRS On-behalf contribution in Resource 7690 to recognize the state's contribution for to CalSTRS on behalf of OUSD for 2019-20 of \$4.9M. This amount was offset by cost avoidance for various restricted programs, where the projected benefits costs were lower than actual.
- The District spent \$500K less in Books and supplies. Resource 4035, Title IIA Teacher quality Instruction was budgeted to expend \$435K; however, no spending occurred in the 2019-20 school year.
- Expenditures in Services and other Operating Expenditures were also lower by \$2.4M where conference, consultant, and contracted services did not yield the projected expenditures by year-end, despite the District continuing to pay consultant and contracted services per the Governor's ordinance.
- The District also realized a net reduction of \$1.3M in contributions from the Unrestricted General fund due a \$2.7M increase in revenue from Community Redevelopment Funds, which helped offset the \$1.3M increase in contributions from Special Education.
- The District's ending balance in the Unrestricted and Restricted General Fund is \$33M and \$34.5M, respectively. The components of the ending fund balance are highlighted a reflected on the SACS financial report as follows:

Components of Ending Fund Balance	Unrestricted	Restricted	Combined
Ending Fund Balance	33,043,818.00	34,526,379.56	67,570,197.56
Nonspendable	150,000.00		150,000.00
Restricted		34,526,379.00	34,526,379.00
			-
<i>Assigned:</i>			-
FY2018-19 H & W Audit Adjustment	4,001,789.00		4,001,789.00
Prop 39 Charter Repairs	2,283,187.00		2,283,187.00
State Dated Warrants	841,026.00		841,026.00
ECE Rental	79,398.00		79,398.00
1% Additional Reserve for Economic Uncertainties	5,912,546.00		5,912,546.00
<i>Unassigned/Unappropriated:</i>			-
Reserve for Economic Uncertainties	11,825,092.00		11,825,092.00
Unassigned/Unappropriated	7,950,780.00		7,950,780.00

The Details of the Restricted Ending Fund Balance are as follows:

Restricted General Fund Components of Ending Fund Balance		
Resource		Resulting Balance
5640	Medi-cal Billing Option	547,342.25
6300	Lottery: Instructional Materials	127,247.06
7085	Prop 47 - Lcssp	110,921.79
7311	Classified Prof Development	255,730.30
7388	Sb 117 Covid	397,070.78
7510	Low Performing Grant	1,075,376.41
7818	Post Reimburse Program	8,729.19
8150	Ongoing & Major Maintenance	502,658.20
9001	Wallace Foundation	688.42
9003	Live Scan Fingerprint	53,121.74
9006	Oak Public Ed Fund	278,562.45
9009	Subsdiaries	1,733.30
9010	Other Local Resources	40,000.00
9011	Donations	883,017.62
9013	Next Generation Learning	5,812.96
9016	American Heart Association	2,011.19
9017	Bechtel	89,538.42
9018	Oppenheimer Family Foundation	21,417.25
9019	Cross-Age Mentoring Program	15,000.00
9026	San Francisco Fndn	23,336.38
9044	City of Oakland	43,862.14
9056	East Bay Community Foundation	320.95
9057	East Bay Community Foundation	5,742.23
9058	Staff Development Fees	2,078.06



9059	Philanthropic Ventures Fndn	28,915.80
9067	Walter & Elise Haas Fund	259,195.00
9084	University Of Calif, L A	2,427.50
9092	Semp Mental Health	914,447.85
9096	Music - Instruments	15,726.83
9098	Southern Poverty Law Center	2,662.30
9100	Sillicon Valley Fndtn	47,233.18
9110	SUMS	8,496.48
9120	East Bay Community Foundation	2,617.33
9121	Oakland Fund Children & Youth	117,323.94
9123	Rebate Programs	48,010.91
9135	CA PUBLIC UTILITIES COM.	4,284.91
9137	Casel Novo Foundation	21,386.33
9141	Stuart Foundation	130,516.09
9149	Al.cty. Health Care Serv.	13,811.45
9157	City Of Livermore	31,915.17
9161	Ac Waste Management Authority	50,403.54
9180	Measure Y City Of Oakland	16,698.55
9182	Rodgers Family Foundation	25,004.95
9185	"first 5" Alameda County	77,902.54
9189	Mr. October Fdnt for Kids	1,497.23
9196	Atlantic Philanthropies	31,391.99-
9197	Chvrn Grp - Prj Lead The Way	42,054.56
9206	Alam.cty.pub.health-health&wel	70,884.23
9209	New Tchr Ctr-sidney Frank	65,716.77
9212	California Education Partners	14,613.66
9225	Kaiser Health&wellness W/ebcf	818,285.57
9231	Ouspd Traffic Violation	2,174.48
9233	Target Corporation	440.17
9234	S.h. Cowell Foundation	5,930.49
9235	Altamont Education Advisory	21,602.65
9236	Kenneth Rainin Foundation	27,086.54
9237	Kenneth Rainin Foundation	85,771.85
9243	Association For Continuing Edu	76,206.81
9247	Irene S Scully Fam Foundation	4,533.34
9250	Packard Foundation	537.94
9252	International Network For Publ	27,025.11
9253	Abundance Foundation	10,721.91
9264	Hellman Foundation	5,904.81
9267	Department Of Justice Police	58,628.86
9269	West Ed	23,536.55
9272	Mills - Lesson Study Proj	8,999.24
9273	Light Awrds Grnt(intrepid)	25,980.39



9276	Sap Career Ladders Project	895.84
9277	S.f. Foundation	310,632.42
9278	Kenneth Rainin Fd	9,249.17
9279	Middle School Athletics Grant	9,980.55
9283	<a href="https://www.salesforce.org">Salesforce.org</a>	933,891.40
9284	Intel Corporation	340,542.82
9285	Rogers Family Fnd	1,957.00
9286	Scribbles Sftwr Transcripts	26,479.81
9287	Refugee Transitions	10,977.65
9289	Oak Ed Fund Aagls	28,433.72
9290	Peralta College Fndtn	4,169.12
9291	Silvergiving Fndatn	152,435.28
9297	Baphr - Lgbtq Supprt	1,774.09
9298	General Mills Foundation	16,823.75
9301	Restorative Justice Fees	37,884.27
9305	Educate 78 -asp.pri.prg.	126,099.41
9313	LEARNING POLICY GRANT	9,893.67
9314	MANPOWER DEMOSTRATION CORP	308.08
9315	North Carolina State	15,000.00
9316	PCY 360/365 Grant	7,257.15
9318	Allt.AssessmentCapstoneProject	45,559.90
9321	Workforce Development Plan	73,582.10
9331	Rockefeller Philanthrpy	1,662.61
9332	Measure G1 Parcel Tx	12,675,811.47
9333	Measure N	11,523,879.25
9337	PTA LOCAL SCHOOLS	283,689.67
9340	Chiling Harmmer Educ Fund	70,000.00
9341	Tides Foundation	1,280.36
9342	Golden State Warriors Community	94,696.06
	Misc	34,492.03
<b>Total</b>		<b>34,526,379.00</b>

#### Ancillary Funds

There are no major changes of the ending fund balances between Estimated Actuals and Unaudited Actuals for some of the District's Ancillary Funds. All funds have positive ending fund balances, were self-sufficient and did not require a contribution from the Unrestricted General Fund. The summary of the 2019-20 All Fund activity is as follows:



# OAKLAND UNIFIED SCHOOL DISTRICT

*Community Schools, Thriving Students*

Form/Fund - 2019-20 UnAudited Actuals	Beginning Fund Balance	Revenue	Expenditures	Ending Fund Balance
Form 11 - Adult Education Fund	\$ 2,100,072	\$ 3,078,822	\$ 3,268,658	\$ 1,910,235
Form 12 - Child Development Fund	\$ 1,678,133	\$ 15,422,608	\$ 14,854,785	\$ 2,245,956
Form 13 - Cafeteria Special Revenue Fund	\$ 161,801	\$ 27,065,971	\$ 19,556,881	\$ 7,670,891
Form 14 - Deferred Maintenance Fund	\$ 4,727,843	\$ 79,995	\$ 210,000	\$ 4,597,838
Form 21 - Building Fund	\$ 30,275,756	\$ 178,565,034	\$ 84,623,530	\$ 124,217,259
Form 25 - Capital Facilities Fund	\$ 18,063,469	\$ 3,878,241	\$ 16,476,910	\$ 5,464,801
Form 35 - County School Facilities Fund	\$ 8,933,074	\$ 244,525	\$ 136,714	\$ 9,040,886
Form 40 - Special Reserve fund for Capital Outlay Projects	\$ 695,791	\$ 1,152,147	\$ 634,985	\$ 1,212,953
Form 51 - Bond Interest and Redemption Fund	\$ 86,619,436	\$ 86,901,332	\$ 62,384,803	\$ 111,135,965
Form 67 - Self-Insurance Fund	\$ 11,893,662	\$ 25,405,579	\$ 20,262,525	\$ 17,036,716
<b>Total</b>	<b>\$ 165,149,037</b>	<b>\$ 341,794,254</b>	<b>\$ 222,409,791</b>	<b>\$ 284,533,499</b>


Upon approval, these financial statements and all associated documents presented to include the Standardized Account Code Structure (SACS) forms as prescribed by the California Department of Education, will be submitted to the Alameda County Office of Education by September 15, 2020. In addition, a copy will be provided to our auditors for validation as part of our audit report.

**FORM CA**  
**UNAUDITED**  
**ACTUALS SCHOOL**  
**DISTRICT**  
**CERTIFICATION**

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 09, 2020

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Dr. Candi Clark  
Name  
Associate Superintendent, Business  
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510-670-4218  
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For School District:

Lisa Grant-Dawson  
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Chief Business Officer  
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Unaudited Actuals  
FINANCIAL REPORTS  
2019-20 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	59.79%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$400,483,199.64
	Appropriations Subject to Limit	\$400,483,199.64
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	4.22%

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2019-20 Unaudited Actuals	2020-21 Budget
01	General Fund/County School Service Fund	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	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	
PCR	Program Cost Report	GS	

G = General Ledger Data; S = Supplemental Data

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



**FORM 01**

**GENERAL**

**FUND/UNRESTRICTED**

**AND RESTRICTED**

**EXPENDITURES**

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		379,587,969.59	3,420,929.00	383,008,898.59	349,164,007.00	3,213,706.00	352,377,713.00	-8.0%
2) Federal Revenue	8100-8299		0.00	45,910,978.35	45,910,978.35	0.00	61,935,638.00	61,935,638.00	34.9%
3) Other State Revenue	8300-8599		11,512,604.06	62,626,247.40	74,138,851.46	6,453,235.00	70,235,923.00	76,689,158.00	3.4%
4) Other Local Revenue	8600-8799		7,145,418.13	73,625,515.50	80,770,933.63	5,271,774.00	71,528,824.00	76,800,598.00	-4.9%
5) TOTAL, REVENUES			398,245,991.78	185,583,670.25	583,829,662.03	360,889,016.00	206,914,091.00	567,803,107.00	-2.7%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		137,563,140.12	68,887,331.40	206,450,471.52	132,320,824.00	71,385,476.00	203,706,300.00	-1.3%
2) Classified Salaries	2000-2999		53,579,551.79	39,587,658.58	93,167,210.37	47,046,228.00	40,594,609.00	87,640,837.00	-5.9%
3) Employee Benefits	3000-3999		90,930,163.78	75,813,765.92	166,743,929.70	84,385,097.00	88,312,970.00	172,698,067.00	3.6%
4) Books and Supplies	4000-4999		8,612,955.06	10,697,809.41	19,310,764.47	4,194,947.00	14,582,493.00	18,777,440.00	-2.8%
5) Services and Other Operating Expenditures	5000-5999		35,274,141.68	57,569,929.68	92,844,071.36	19,704,051.00	55,179,050.00	74,883,101.00	-19.3%
6) Capital Outlay	6000-6999		155,677.52	1,018,404.16	1,174,081.68	115,000.00	564,867.00	679,867.00	-42.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		6,024,884.16	5,503,343.40	11,528,227.56	5,985,437.00	6,180,385.00	12,165,822.00	5.5%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,495,249.15)	1,645,069.20	(850,179.95)	(5,566,064.00)	3,941,858.00	(1,624,206.00)	91.0%
9) TOTAL, EXPENDITURES			329,645,264.96	260,723,311.75	590,368,576.71	288,185,520.00	280,741,708.00	568,927,228.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			68,600,726.82	(75,139,641.50)	(6,538,914.68)	72,703,496.00	(73,827,617.00)	(1,124,121.00)	-82.8%
D. OTHER FINANCING SOURCES/USES									
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		(69,868,069.95)	69,868,069.95	0.00	(75,376,579.00)	75,376,579.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(69,604,002.95)	68,982,025.95	(621,977.00)	(76,712,512.00)	75,376,579.00	(1,335,933.00)	114.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,003,276.13)	(6,157,615.55)	(7,160,891.68)	(4,009,016.00)	1,548,962.00	(2,460,054.00)	-65.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,561,997.45	40,683,995.11	71,245,992.56	33,043,818.42	34,526,379.56	67,570,197.98	-5.2%
b) Audit Adjustments		9793	3,485,097.10	0.00	3,485,097.10	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			34,047,094.55	40,683,995.11	74,731,089.66	33,043,818.42	34,526,379.56	67,570,197.98	-9.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,047,094.55	40,683,995.11	74,731,089.66	33,043,818.42	34,526,379.56	67,570,197.98	-9.6%
2) Ending Balance, June 30 (E + F1e)			33,043,818.42	34,526,379.56	67,570,197.98	29,034,802.42	36,075,341.56	65,110,143.98	-3.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
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	34,526,379.56	34,526,379.56	0.00	36,075,341.56	36,075,341.56	4.5%
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	13,117,946.00	0.00	13,117,946.00	0.00	0.00	0.00	-100.0%
Health & Welfare	0000	9780	4,001,789.00		4,001,789.00				
Charter Lease & Repairs	0000	9780	2,283,187.00		2,283,187.00				
Staled Warrants	0000	9780	841,026.00		841,026.00				
ECE Rental	0000	9780	79,398.00		79,398.00				
Additional 1% Reserve for Economic Ur	0000	9780	5,912,546.00		5,912,546.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,825,092.00	0.00	11,825,092.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	7,950,780.42	0.00	7,950,780.42	29,034,802.42	0.00	29,034,802.42	265.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	33,503,523.68	25,973,366.61	59,476,890.29				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	595,365.00	138,549.97	733,914.97				
c) in Revolving Cash Account		9130	150,000.00	0.00	150,000.00				
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	4,484,462.20	1,775,932.71	6,260,394.91				
4) Due from Grantor Government		9290	49,069,167.41	22,464,948.10	71,534,115.51				
5) Due from Other Funds		9310	4,425,107.58	0.00	4,425,107.58				
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			92,227,625.87	50,352,797.39	142,580,423.26				
<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	53,726,241.28	12,985,780.54	66,712,021.82				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	5,457,568.19	0.00	5,457,568.19				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	2,840,635.27	2,840,635.27				
6) TOTAL, LIABILITIES			59,183,809.47	15,826,415.81	75,010,225.28				
<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									

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			33,043,816.40	34,526,381.58	67,570,197.98				

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	234,458,940.00	0.00	234,458,940.00	198,761,761.00	0.00	198,761,761.00	-15.2%
Education Protection Account State Aid - Current Year		8012	28,751,028.00	0.00	28,751,028.00	42,704,846.00	0.00	42,704,846.00	48.5%
State Aid - Prior Years		8019	(1,337,995.00)	0.00	(1,337,995.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	665,911.71	0.00	665,911.71	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	1,941,806.38	0.00	1,941,806.38	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	76,989,584.27	0.00	76,989,584.27	80,818,866.00	0.00	80,818,866.00	5.0%
Unsecured Roll Taxes		8042	5,481,709.07	0.00	5,481,709.07	7,169,200.00	0.00	7,169,200.00	30.8%
Prior Years' Taxes		8043	(491,383.14)	0.00	(491,383.14)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,328,769.62	0.00	2,328,769.62	2,688,400.00	0.00	2,688,400.00	15.4%
Education Revenue Augmentation Fund (ERAF)		8045	46,337,800.09	0.00	46,337,800.09	52,905,742.00	0.00	52,905,742.00	14.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	25,991,486.51	0.00	25,991,486.51	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%
Subtotal, LCFF Sources			421,117,657.51	0.00	421,117,657.51	385,048,815.00	0.00	385,048,815.00	-8.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(41,529,687.92)	0.00	(41,529,687.92)	(35,884,808.00)	0.00	(35,884,808.00)	-13.6%
Property Taxes Transfers		8097	0.00	3,420,929.00	3,420,929.00	0.00	3,213,706.00	3,213,706.00	-6.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			379,587,969.59	3,420,929.00	383,008,898.59	349,164,007.00	3,213,706.00	352,377,713.00	-8.0%
<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	8,539,153.00	8,539,153.00	0.00	8,569,758.00	8,569,758.00	0.4%
Special Education Discretionary Grants		8182	0.00	863,582.00	863,582.00	0.00	859,788.00	859,788.00	-0.4%
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		16,456,642.76	16,456,642.76		18,354,314.00	18,354,314.00	11.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,827,569.79	1,827,569.79		1,725,381.00	1,725,381.00	-5.6%
Title III, Part A, Immigrant Student Program	4201	8290		298,344.19	298,344.19		282,153.00	282,153.00	-5.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,476,018.30	1,476,018.30		1,510,399.00	1,510,399.00	2.3%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		13,506,703.03	13,506,703.03		14,073,032.00	14,073,032.00	4.2%
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	2,491,775.28	2,491,775.28	0.00	16,134,754.00	16,134,754.00	547.5%
TOTAL, FEDERAL REVENUE			0.00	45,910,978.35	45,910,978.35	0.00	61,935,638.00	61,935,638.00	34.9%
<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		20,834,191.00	20,834,191.00		21,863,565.00	21,863,565.00	4.9%
Prior Years	6500	8319		131,120.00	131,120.00		0.00	0.00	-100.0%
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	1,782,407.00	0.00	1,782,407.00	1,297,747.00	0.00	1,297,747.00	-27.2%
Lottery - Unrestricted and Instructional Materials		8560	5,000,169.22	1,829,421.34	6,829,590.56	5,155,488.00	1,819,584.00	6,975,072.00	2.1%
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		8,234,204.82	8,234,204.82		7,395,797.00	7,395,797.00	-10.2%



			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		504,092.58	504,092.58		544,896.00	544,896.00	8.1%
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		1,147,002.13	1,147,002.13		1,165,810.00	1,165,810.00	1.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		17,564.85	17,564.85		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	4,730,027.84	29,928,650.68	34,658,678.52	0.00	37,446,271.00	37,446,271.00	8.0%
TOTAL, OTHER STATE REVENUE			11,512,604.06	62,626,247.40	74,138,851.46	6,453,235.00	70,235,923.00	76,689,158.00	3.4%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	44,285,146.34	44,285,146.34	0.00	44,204,430.00	44,204,430.00	-0.2%
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	11,643,427.38	11,643,427.38	0.00	8,000,000.00	8,000,000.00	-31.3%
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	745,291.79	0.00	745,291.79	497,965.00	0.00	497,965.00	-33.2%
Interest		8660	1,389,828.65	0.00	1,389,828.65	828,000.00	0.00	828,000.00	-40.4%
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	1,345,482.00	0.00	1,345,482.00	1,198,822.00	0.00	1,198,822.00	-10.9%
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	78,074.22	78,074.22	0.00	16,450.00	16,450.00	-78.9%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(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	3,589,815.69	17,618,867.56	21,208,683.25	2,746,987.00	19,307,944.00	22,054,931.00	4.0%
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%
TOTAL, OTHER LOCAL REVENUE			7,145,418.13	73,625,515.50	80,770,933.63	5,271,774.00	71,528,824.00	76,800,598.00	-4.9%
TOTAL, REVENUES			398,245,991.78	185,583,670.25	583,829,662.03	360,889,016.00	206,914,091.00	567,803,107.00	-2.7%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	111,252,501.80	61,204,552.50	172,457,054.30	108,146,114.00	61,912,231.00	170,058,345.00	-1.4%
Certificated Pupil Support Salaries		1200	6,542,121.52	5,696,564.43	12,238,685.95	5,089,695.00	7,613,795.00	12,703,490.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	19,457,083.26	1,917,439.60	21,374,522.86	18,772,388.00	1,859,450.00	20,631,838.00	-3.5%
Other Certificated Salaries		1900	311,433.54	68,774.87	380,208.41	312,627.00	0.00	312,627.00	-17.8%
TOTAL, CERTIFICATED SALARIES			137,563,140.12	68,887,331.40	206,450,471.52	132,320,824.00	71,385,476.00	203,706,300.00	-1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	159,835.05	15,181,028.31	15,340,863.36	338,758.00	17,047,903.00	17,386,661.00	13.3%
Classified Support Salaries		2200	20,483,927.23	11,233,421.91	31,717,349.14	16,638,611.00	12,218,472.00	28,857,083.00	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	18,535,177.28	10,132,677.61	28,667,854.89	16,701,614.00	8,232,194.00	24,933,808.00	-13.0%
Clerical, Technical and Office Salaries		2400	13,263,508.52	2,746,307.74	16,009,816.26	12,146,077.00	2,749,918.00	14,895,995.00	-7.0%
Other Classified Salaries		2900	1,137,103.71	294,223.01	1,431,326.72	1,221,168.00	346,122.00	1,567,290.00	9.5%
TOTAL, CLASSIFIED SALARIES			53,579,551.79	39,587,658.58	93,167,210.37	47,046,228.00	40,594,609.00	87,640,837.00	-5.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,800,443.54	34,000,172.41	55,800,615.95	21,369,813.00	42,709,012.00	64,078,825.00	14.8%
PERS		3201-3202	9,160,529.56	7,373,923.96	16,534,453.52	9,574,419.00	8,947,537.00	18,521,956.00	12.0%
OASDI/Medicare/Alternative		3301-3302	6,024,201.49	4,020,473.44	10,044,674.93	4,406,661.00	3,890,084.00	8,296,745.00	-17.4%
Health and Welfare Benefits		3401-3402	40,512,165.93	22,604,042.25	63,116,208.18	36,669,243.00	24,679,329.00	61,348,572.00	-2.8%
Unemployment Insurance		3501-3502	205,555.43	70,711.56	276,266.99	123,110.00	115,881.00	238,991.00	-13.5%
Workers' Compensation		3601-3602	11,461,048.48	6,510,241.50	17,971,289.98	10,709,847.00	6,709,411.00	17,419,258.00	-3.1%
OPEB, Allocated		3701-3702	2.55	0.00	2.55	2,157.00	5,907.00	8,064.00	316135.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,766,216.80	1,234,200.80	3,000,417.60	1,529,847.00	1,255,809.00	2,785,656.00	-7.2%
TOTAL, EMPLOYEE BENEFITS			90,930,163.78	75,813,765.92	166,743,929.70	84,385,097.00	88,312,970.00	172,698,067.00	3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,558,521.47	2,593,631.66	5,152,153.13	759,294.00	1,997,003.00	2,756,297.00	-46.5%
Books and Other Reference Materials		4200	471,257.42	613,490.52	1,084,747.94	160,707.00	676,533.00	837,240.00	-22.8%
Materials and Supplies		4300	3,053,738.70	3,951,778.91	7,005,517.61	2,066,941.00	10,398,256.00	12,465,197.00	77.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,529,437.47	3,538,908.32	6,068,345.79	1,208,005.00	1,510,701.00	2,718,706.00	-55.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,612,955.06	10,697,809.41	19,310,764.47	4,194,947.00	14,582,493.00	18,777,440.00	-2.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	11,782,974.03	11,782,974.03	0.00	0.00	0.00	-100.0%
Travel and Conferences		5200	242,900.45	701,931.57	944,832.02	315,136.00	456,387.00	771,523.00	-18.3%
Dues and Memberships		5300	361,387.86	34,771.00	396,158.86	496,128.00	9,430.00	505,558.00	27.6%
Insurance		5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,481,683.67	70,865.87	9,552,549.54	9,399,783.00	83,855.00	9,483,638.00	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	628,087.79	4,728,597.87	5,356,685.66	796,056.00	1,434,900.00	2,230,956.00	-58.4%
Transfers of Direct Costs		5710	(2,220,884.80)	2,220,884.80	0.00	(539,209.00)	539,209.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(881,716.39)	(8,215.14)	(889,931.53)	(505,749.00)	664.00	(505,085.00)	-43.2%
Professional/Consulting Services and Operating Expenditures		5800	25,698,096.68	38,013,773.36	63,711,870.04	7,290,314.00	52,636,255.00	59,926,569.00	-5.9%
Communications		5900	1,964,586.42	24,346.32	1,988,932.74	2,451,592.00	18,350.00	2,469,942.00	24.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,274,141.68	57,569,929.68	92,844,071.36	19,704,051.00	55,179,050.00	74,883,101.00	-19.3%

			2019-20 Unaudited Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,177.45	0.00	18,177.45	50,000.00	0.00	50,000.00	175.1%
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	137,500.07	1,018,404.16	1,155,904.23	65,000.00	564,867.00	629,867.00	-45.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			155,677.52	1,018,404.16	1,174,081.68	115,000.00	564,867.00	679,867.00	-42.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	87,905.00	0.00	87,905.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	8,445.00	0.00	8,445.00	0.00	0.00	0.00	-100.0%
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	5,503,343.40	5,503,343.40	0.00	6,180,385.00	6,180,385.00	12.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	5,420,579.16	0.00	5,420,579.16	5,574,871.00	0.00	5,574,871.00	2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,024,884.16	5,503,343.40	11,528,227.56	5,985,437.00	6,180,385.00	12,165,822.00	5.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,645,069.20)	1,645,069.20	0.00	(3,941,858.00)	3,941,858.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(850,179.95)	0.00	(850,179.95)	(1,624,206.00)	0.00	(1,624,206.00)	91.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,495,249.15)	1,645,069.20	(850,179.95)	(5,566,064.00)	3,941,858.00	(1,624,206.00)	91.0%
TOTAL, EXPENDITURES			329,645,264.96	260,723,311.75	590,368,576.71	288,185,520.00	280,741,708.00	568,927,228.00	-3.6%

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	(74,677,976.55)	74,677,976.55	0.00	(80,198,995.00)	80,198,995.00	0.00	0.0%
Contributions from Restricted Revenues		8990	4,809,906.60	(4,809,906.60)	0.00	4,822,416.00	(4,822,416.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(69,868,069.95)	69,868,069.95	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)			(69,604,002.95)	68,982,025.95	(621,977.00)	(76,712,512.00)	75,376,579.00	(1,335,933.00)	114.8%

**FORM 11**

**ADULT EDUCATION  
FUND**

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	2,723,103.00	2,178,107.00	-20.0%
4) Other Local Revenue		8600-8799	145,858.51	100,800.00	-30.9%
5) TOTAL, REVENUES			3,078,821.51	2,470,907.00	-19.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,650,717.68	1,534,177.00	-7.1%
2) Classified Salaries		2000-2999	383,601.74	271,895.00	-29.1%
3) Employee Benefits		3000-3999	914,649.88	794,606.00	-13.1%
4) Books and Supplies		4000-4999	130,730.35	106,870.00	-18.3%
5) Services and Other Operating Expenditures		5000-5999	101,183.78	115,845.00	14.5%
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	87,774.39	107,400.00	22.4%
9) TOTAL, EXPENDITURES			3,268,657.82	2,930,793.00	-10.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(189,836.31)	(459,886.00)	142.3%
<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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(189,836.31)	(459,886.00)	142.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,100,071.80	1,910,235.49	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,100,071.80	1,910,235.49	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,100,071.80	1,910,235.49	-9.0%
2) Ending Balance, June 30 (E + F1e)			1,910,235.49	1,450,349.49	-24.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,678,956.60	1,219,070.60	-27.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	231,278.89	231,278.89	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,899,575.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	29,576.15		
4) Due from Grantor Government		9290	119,216.00		
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			2,048,367.45		
<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	111,258.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	26,873.71		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			138,131.96		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,910,235.49		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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>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%
TOTAL, FEDERAL REVENUE			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	2,530,799.00	2,178,107.00	-13.9%
All Other State Revenue	All Other	8590	192,304.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,723,103.00	2,178,107.00	-20.0%

			2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Description	Resource Codes	Object Codes			
<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	37,638.25	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	108,220.26	100,800.00	-6.9%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>145,858.51</b>	<b>100,800.00</b>	<b>-30.9%</b>
<b>TOTAL, REVENUES</b>			<b>3,078,821.51</b>	<b>2,470,907.00</b>	<b>-19.7%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,281,362.99	1,197,226.00	-6.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	359,658.84	336,951.00	-6.3%
Other Certificated Salaries		1900	9,695.85	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,650,717.68	1,534,177.00	-7.1%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	135,105.05	133,818.00	-1.0%
Classified Support Salaries		2200	4,757.97	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	28,594.20	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	215,144.52	138,077.00	-35.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			383,601.74	271,895.00	-29.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	435,930.39	231,713.00	-46.8%
PERS		3201-3202	48,175.81	76,736.00	59.3%
OASDI/Medicare/Alternative		3301-3302	55,276.41	63,621.00	15.1%
Health and Welfare Benefits		3401-3402	239,202.49	305,181.00	27.6%
Unemployment Insurance		3501-3502	1,302.12	1,368.00	5.1%
Workers' Compensation		3601-3602	121,779.63	108,365.00	-11.0%
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	12,983.03	7,622.00	-41.3%
TOTAL, EMPLOYEE BENEFITS			914,649.88	794,606.00	-13.1%
<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	22,193.29	99,870.00	350.0%
Noncapitalized Equipment		4400	108,537.06	7,000.00	-93.6%
TOTAL, BOOKS AND SUPPLIES			130,730.35	106,870.00	-18.3%



Description	Resource Codes	Object Codes	2019-20 Unaudited 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	29,163.08	15,000.00	-48.6%
Dues and Memberships		5300	1,570.00	3,000.00	91.1%
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	1,103.69	2,800.00	153.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	365.01	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	68,982.00	95,045.00	37.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>101,183.78</b>	<b>115,845.00</b>	<b>14.5%</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>

			2019-20	2020-21	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	87,774.39	107,400.00	22.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			87,774.39	107,400.00	22.4%
TOTAL, EXPENDITURES			3,268,657.82	2,930,793.00	-10.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

**FORM 12**

**CHILD**

**DEVELOPMENT**

**FUND**

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	673,505.00	866,768.00	28.7%
3) Other State Revenue		8300-8599	14,344,149.07	12,962,170.00	-9.6%
4) Other Local Revenue		8600-8799	404,953.98	214,800.00	-47.0%
5) TOTAL, REVENUES			15,422,608.05	14,043,738.00	-8.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,668,016.06	3,524,262.00	-3.9%
2) Classified Salaries		2000-2999	3,911,227.91	4,013,505.00	2.6%
3) Employee Benefits		3000-3999	4,891,103.32	4,837,642.00	-1.1%
4) Books and Supplies		4000-4999	34,096.68	73,956.00	116.9%
5) Services and Other Operating Expenditures		5000-5999	1,862,890.27	2,131,213.00	14.4%
6) Capital Outlay		6000-6999	6,352.54	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	423,874.40	478,171.00	12.8%
9) TOTAL, EXPENDITURES			14,797,561.18	15,058,749.00	1.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			625,046.87	(1,015,011.00)	-262.4%
<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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			567,822.87	(1,072,235.00)	-288.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,678,133.10	2,245,955.97	33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,678,133.10	2,245,955.97	33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,678,133.10	2,245,955.97	33.8%
2) Ending Balance, June 30 (E + F1e)			2,245,955.97	1,173,720.97	-47.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,192,104.84	1,119,869.84	-48.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	53,851.13	53,851.13	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,146,855.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	307,767.81		
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	13,915.40		
4) Due from Grantor Government		9290	27,748.00		
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			2,496,286.48		
<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	91,983.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	809.19		
4) Current Loans		9640			
5) Unearned Revenue		9650	157,537.43		
6) TOTAL, LIABILITIES			250,330.51		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,245,955.97		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	673,505.00	866,768.00	28.7%
TOTAL, FEDERAL REVENUE			673,505.00	866,768.00	28.7%
<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	14,019,254.07	12,954,670.00	-7.6%
All Other State Revenue	All Other	8590	324,895.00	7,500.00	-97.7%
TOTAL, OTHER STATE REVENUE			14,344,149.07	12,962,170.00	-9.6%
<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	39,056.39	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	327,008.21	214,800.00	-34.3%
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	38,889.38	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			404,953.98	214,800.00	-47.0%
TOTAL, REVENUES			15,422,608.05	14,043,738.00	-8.9%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,308,705.30	2,470,949.00	7.0%
Certificated Pupil Support Salaries		1200	340,177.39	4,000.00	-98.8%
Certificated Supervisors' and Administrators' Salaries		1300	952,422.21	1,049,313.00	10.2%
Other Certificated Salaries		1900	66,711.16	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			3,668,016.06	3,524,262.00	-3.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	3,085,091.93	3,305,775.00	7.2%
Classified Support Salaries		2200	30,051.34	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	279,900.64	94,305.00	-66.3%
Clerical, Technical and Office Salaries		2400	516,184.00	613,425.00	18.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,911,227.91	4,013,505.00	2.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	772,657.47	448,548.00	-41.9%
PERS		3201-3202	855,561.37	963,321.00	12.6%
OASDI/Medicare/Alternative		3301-3302	401,078.19	416,810.00	3.9%
Health and Welfare Benefits		3401-3402	2,331,529.39	2,472,360.00	6.0%
Unemployment Insurance		3501-3502	4,861.65	7,205.00	48.2%
Workers' Compensation		3601-3602	454,154.48	452,260.00	-0.4%
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	71,260.77	77,138.00	8.2%
TOTAL, EMPLOYEE BENEFITS			4,891,103.32	4,837,642.00	-1.1%
<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	29,831.95	73,956.00	147.9%
Noncapitalized Equipment		4400	4,264.73	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,096.68	73,956.00	116.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	540,297.08	0.00	-100.0%
Travel and Conferences		5200	5,037.23	6,000.00	19.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	176,691.69	268,000.00	51.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,420.38	18,644.00	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	998,651.67	1,177,269.00	17.9%
Professional/Consulting Services and Operating Expenditures		5800	122,792.22	661,300.00	438.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,862,890.27	2,131,213.00	14.4%
<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	6,352.54	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,352.54	0.00	-100.0%
<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					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	423,874.40	478,171.00	12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			423,874.40	478,171.00	12.8%
TOTAL, EXPENDITURES			14,797,561.18	15,058,749.00	1.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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 Unaudited 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	23,702,049.71	18,289,000.00	-22.8%
3) Other State Revenue		8300-8599	1,168,796.49	983,905.00	-15.8%
4) Other Local Revenue		8600-8799	2,195,124.57	1,546,500.00	-29.5%
5) TOTAL, REVENUES			27,065,970.77	20,819,405.00	-23.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,104,382.20	7,879,948.00	29.1%
3) Employee Benefits		3000-3999	3,644,396.70	5,283,620.00	45.0%
4) Books and Supplies		4000-4999	8,797,839.00	8,159,275.00	-7.3%
5) Services and Other Operating Expenditures		5000-5999	464,889.23	549,818.00	18.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	338,531.16	1,038,635.00	206.8%
9) TOTAL, EXPENDITURES			19,350,038.29	22,911,296.00	18.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,715,932.48	(2,091,891.00)	-127.1%
<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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,509,089.48	(698,734.00)	-109.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	161,801.21	7,670,890.69	4640.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,801.21	7,670,890.69	4640.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,801.21	7,670,890.69	4640.9%
2) Ending Balance, June 30 (E + F1e)			7,670,890.69	6,972,156.69	-9.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,661,143.97	6,962,409.97	-9.1%
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	9,746.72	9,746.72	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	145,381.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	259,435.40		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,658,988.18		
4) Due from Grantor Government		9290	7,316,144.31		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,379,948.89		
<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	1,703,669.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,388.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,709,058.20		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			7,670,890.69		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	23,702,049.71	18,289,000.00	-22.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,702,049.71	18,289,000.00	-22.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,166,567.49	983,905.00	-15.7%
All Other State Revenue		8590	2,229.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,168,796.49	983,905.00	-15.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	346,635.02	396,500.00	14.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	45,997.37	50,000.00	8.7%
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	1,802,492.18	1,100,000.00	-39.0%
TOTAL, OTHER LOCAL REVENUE			2,195,124.57	1,546,500.00	-29.5%
TOTAL, REVENUES			27,065,970.77	20,819,405.00	-23.1%



Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,089,821.40	6,457,760.00	26.9%
Classified Supervisors' and Administrators' Salaries		2300	725,222.50	1,422,188.00	96.1%
Clerical, Technical and Office Salaries		2400	289,338.30	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,104,382.20	7,879,948.00	29.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	5,425.77	0.00	-100.0%
PERS		3201-3202	902,609.81	1,581,506.00	75.2%
OASDI/Medicare/Alternative		3301-3302	436,459.10	602,815.00	38.1%
Health and Welfare Benefits		3401-3402	1,693,346.46	2,369,575.00	39.9%
Unemployment Insurance		3501-3502	3,958.73	7,880.00	99.1%
Workers' Compensation		3601-3602	366,977.36	472,798.00	28.8%
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	235,619.47	249,046.00	5.7%
TOTAL, EMPLOYEE BENEFITS			3,644,396.70	5,283,620.00	45.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	896,603.30	1,186,131.00	32.3%
Noncapitalized Equipment		4400	32,684.06	120,000.00	267.2%
Food		4700	7,868,551.64	6,853,144.00	-12.9%
TOTAL, BOOKS AND SUPPLIES			8,797,839.00	8,159,275.00	-7.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	181,110.87	0.00	-100.0%
Travel and Conferences		5200	6,026.67	15,000.00	148.9%
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	128,648.72	285,000.00	121.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(118,985.15)	19,618.00	-116.5%
Professional/Consulting Services and Operating Expenditures		5800	266,588.12	227,000.00	-14.8%
Communications		5900	0.00	500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			464,889.23	549,818.00	18.3%
<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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	338,531.16	1,038,635.00	206.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			338,531.16	1,038,635.00	206.8%
TOTAL, EXPENDITURES			19,350,038.29	22,911,296.00	18.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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 Unaudited 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	79,995.48	300,000.00	275.0%
5) TOTAL, REVENUES			79,995.48	300,000.00	275.0%
<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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	210,000.00	495,258.00	135.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			210,000.00	495,258.00	135.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(130,004.52)	(195,258.00)	50.2%
<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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(130,004.52)	(195,258.00)	50.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,727,842.65	4,597,838.13	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,727,842.65	4,597,838.13	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,727,842.65	4,597,838.13	-2.7%
2) Ending Balance, June 30 (E + F1e)			4,597,838.13	4,402,580.13	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,597,838.13	4,402,580.13	-4.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,787,586.23		
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	20,251.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,807,838.13		
<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	210,000.00		
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			210,000.00		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,597,838.13		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	79,995.48	300,000.00	275.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			79,995.48	300,000.00	275.0%
TOTAL, REVENUES			79,995.48	300,000.00	275.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited 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	210,000.00	495,258.00	135.8%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			210,000.00	495,258.00	135.8%
<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			210,000.00	495,258.00	135.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
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%
<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 Unaudited 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	12,054.00	10,000.00	-17.0%
4) Other Local Revenue		8600-8799	3,552,980.19	1,629,500.00	-54.1%
5) TOTAL, REVENUES			3,565,034.19	1,639,500.00	-54.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,245,569.29	2,897,558.00	29.0%
3) Employee Benefits		3000-3999	1,019,086.51	1,400,035.00	37.4%
4) Books and Supplies		4000-4999	2,049,727.33	2,020,000.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	1,371,918.39	4,320,000.00	214.9%
6) Capital Outlay		6000-6999	77,937,228.89	48,435,000.00	-37.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			84,623,530.41	59,072,593.00	-30.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(81,058,496.22)	(57,433,093.00)	-29.1%
<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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			93,941,503.78	(57,433,093.00)	-161.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,512,284.88	124,217,259.32	282.1%
b) Audit Adjustments		9793	(2,236,529.34)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			30,275,755.54	124,217,259.32	310.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,275,755.54	124,217,259.32	310.3%
2) Ending Balance, June 30 (E + F1e)			124,217,259.32	66,784,166.32	-46.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	124,176,734.34	66,743,641.34	-46.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	40,524.98	40,524.98	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	135,493,105.23		
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	619,392.47		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	30,036.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			136,142,534.07		
<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	11,820,550.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	104,724.49		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			11,925,274.75		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			124,217,259.32		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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>					
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	12,054.00	10,000.00	-17.0%
TOTAL, OTHER STATE REVENUE			12,054.00	10,000.00	-17.0%
<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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,207,569.61	1,593,000.00	-50.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	345,410.58	36,500.00	-89.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,552,980.19	1,629,500.00	-54.1%
TOTAL, REVENUES			3,565,034.19	1,639,500.00	-54.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	29,881.91	10,000.00	-66.5%
Classified Supervisors' and Administrators' Salaries		2300	1,885,937.16	2,577,091.00	36.6%
Clerical, Technical and Office Salaries		2400	260,862.74	310,467.00	19.0%
Other Classified Salaries		2900	68,887.48	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,245,569.29	2,897,558.00	29.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	29,343.24	26,329.00	-10.3%
PERS		3201-3202	393,699.58	552,565.00	40.4%
OASDI/Medicare/Alternative		3301-3302	158,152.81	207,667.00	31.3%
Health and Welfare Benefits		3401-3402	279,648.48	414,765.00	48.3%
Unemployment Insurance		3501-3502	1,475.06	2,534.00	71.8%
Workers' Compensation		3601-3602	134,375.70	173,853.00	29.4%
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	22,391.64	22,322.00	-0.3%
TOTAL, EMPLOYEE BENEFITS			1,019,086.51	1,400,035.00	37.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,591.47	0.00	-100.0%
Noncapitalized Equipment		4400	2,028,135.86	2,020,000.00	-0.4%
TOTAL, BOOKS AND SUPPLIES			2,049,727.33	2,020,000.00	-1.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,523.07	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	433.08	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	446,727.29	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 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	914,834.95	4,320,000.00	372.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,371,918.39	4,320,000.00	214.9%
<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	77,450,107.93	48,435,000.00	-37.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	487,120.96	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			77,937,228.89	48,435,000.00	-37.9%
<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>			84,623,530.41	59,072,593.00	-30.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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 Unaudited 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	3,878,241.32	2,200,000.00	-43.3%
5) TOTAL, REVENUES			3,878,241.32	2,200,000.00	-43.3%
<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	272,149.63	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	16,204,759.97	2,937,900.00	-81.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,476,909.60	2,937,900.00	-82.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,598,668.28)	(737,900.00)	-94.1%
<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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,598,668.28)	(737,900.00)	-94.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,063,469.25	5,464,800.97	-69.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,063,469.25	5,464,800.97	-69.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,063,469.25	5,464,800.97	-69.7%
2) Ending Balance, June 30 (E + F1e)			5,464,800.97	4,726,900.97	-13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,453,996.79	4,716,096.79	-13.5%
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	10,804.18	10,804.18	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,088,622.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,643,599.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	75,103.49		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,807,325.78		
<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	342,270.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	254.76		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			342,524.81		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,464,800.97		



Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
TOTAL, OTHER STATE REVENUE			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	214,410.30	200,000.00	-6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	3,628,492.80	2,000,000.00	-44.9%
Other Local Revenue All Other Local Revenue		8699	35,338.22	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,878,241.32	2,200,000.00	-43.3%
TOTAL, REVENUES			3,878,241.32	2,200,000.00	-43.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			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%
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>					
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	272,149.63	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			272,149.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			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	16,204,759.97	2,937,900.00	-81.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,204,759.97	2,937,900.00	-81.9%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,476,909.60	2,937,900.00	-82.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	244,525.04	225,000.00	-8.0%
5) TOTAL, REVENUES			244,525.04	225,000.00	-8.0%
<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	39,123.17	0.00	-100.0%
6) Capital Outlay		6000-6999	97,590.36	530,000.00	443.1%
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			136,713.53	530,000.00	287.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			107,811.51	(305,000.00)	-382.9%
<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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			107,811.51	(305,000.00)	-382.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,933,074.40	9,040,885.91	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,933,074.40	9,040,885.91	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,933,074.40	9,040,885.91	1.2%
2) Ending Balance, June 30 (E + F1e)			9,040,885.91	8,735,885.91	-3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	9,038,385.91	8,733,385.91	-3.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,500.00	2,500.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,019,380.12		
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	38,184.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			9,057,565.03		
<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	2,822.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,856.98		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			16,679.12		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,040,885.91		



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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	184,147.03	50,000.00	-72.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	60,378.01	175,000.00	189.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			244,525.04	225,000.00	-8.0%
TOTAL, REVENUES			244,525.04	225,000.00	-8.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
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 Unaudited 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	39,123.17	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,123.17	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	97,590.36	530,000.00	443.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			97,590.36	530,000.00	443.1%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			136,713.53	530,000.00	287.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
(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 Unaudited 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

# **FORM 40**

## **SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	266,102.56	0.00	-100.0%
5) TOTAL, REVENUES			266,102.56	0.00	-100.0%
<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	30,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	25,000.00	New
6) Capital Outlay		6000-6999	634,985.44	298,000.00	-53.1%
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			634,985.44	353,000.00	-44.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(368,882.88)	(353,000.00)	-4.3%
<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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			517,161.12	(353,000.00)	-168.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	695,791.45	1,212,952.57	74.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			695,791.45	1,212,952.57	74.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			695,791.45	1,212,952.57	74.3%
2) Ending Balance, June 30 (E + F1e)			1,212,952.57	859,952.57	-29.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	576,523.94	411,523.94	-28.6%
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	636,428.63	448,428.63	-29.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,220,943.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,380.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,225,324.82		
<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	12,372.25		
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			12,372.25		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,212,952.57		

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	17,094.14	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	249,008.42	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			266,102.56	0.00	-100.0%
TOTAL, REVENUES			266,102.56	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
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	30,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	30,000.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	25,000.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	25,000.00	New
<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	634,985.44	298,000.00	-53.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			634,985.44	298,000.00	-53.1%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			634,985.44	353,000.00	-44.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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 Unaudited 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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 Unaudited 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	2,195,750.29	1,162,060.00	-47.1%
3) Other State Revenue		8300-8599	446,417.29	448,000.00	0.4%
4) Other Local Revenue		8600-8799	84,259,164.17	76,636,055.00	-9.0%
5) TOTAL, REVENUES			86,901,331.75	78,246,115.00	-10.0%
<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	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	81,061,552.43	91,580,639.00	13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			81,061,552.43	91,580,639.00	13.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,839,779.32	(13,334,524.00)	-328.3%
<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	18,676,749.55	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			18,676,749.55	0.00	-100.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			24,516,528.87	(13,334,524.00)	-154.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	86,619,435.68	111,135,964.55	28.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			86,619,435.68	111,135,964.55	28.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,619,435.68	111,135,964.55	28.3%
2) Ending Balance, June 30 (E + F1e)			111,135,964.55	97,801,440.55	-12.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	111,135,964.55	97,801,440.55	-12.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	110,691,392.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	444,572.13		
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			111,135,964.55		
<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 (must agree with line F2) (G9 + H2) - (I6 + J2)			111,135,964.55		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	2,195,750.29	1,162,060.00	-47.1%
TOTAL, FEDERAL REVENUE			2,195,750.29	1,162,060.00	-47.1%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	446,417.29	448,000.00	0.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			446,417.29	448,000.00	0.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	72,412,063.53	65,242,040.00	-9.9%
Unsecured Roll		8612	3,307,733.72	3,400,000.00	2.8%
Prior Years' Taxes		8613	603,029.78	700,000.00	16.1%
Supplemental Taxes		8614	3,113,414.49	2,600,000.00	-16.5%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	1,778,707.71	1,649,800.00	-7.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	3,044,214.94	3,044,215.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,259,164.17	76,636,055.00	-9.0%
TOTAL, REVENUES			86,901,331.75	78,246,115.00	-10.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	33,179,214.94	45,169,215.00	36.1%
Bond Interest and Other Service Charges		7434	47,882,337.49	46,411,424.00	-3.1%
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)			81,061,552.43	91,580,639.00	13.0%
TOTAL, EXPENDITURES			81,061,552.43	91,580,639.00	13.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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	18,676,749.55	0.00	-100.0%
(c) TOTAL, SOURCES			18,676,749.55	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			18,676,749.55	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	25,405,579.17	24,133,709.00	-5.0%
5) TOTAL, REVENUES			25,405,579.17	24,133,709.00	-5.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,312,247.06	1,072,091.00	-18.3%
3) Employee Benefits		3000-3999	546,663.65	512,413.00	-6.3%
4) Books and Supplies		4000-4999	183,301.36	24,000.00	-86.9%
5) Services and Other Operating Expenses		5000-5999	18,220,313.16	22,525,205.00	23.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,262,525.23	24,133,709.00	19.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,143,053.94	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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			5,143,053.94	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,902,317.30	17,036,716.14	7.1%
b) Audit Adjustments		9793	(4,008,655.10)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,893,662.20	17,036,716.14	43.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,893,662.20	17,036,716.14	43.2%
2) Ending Net Position, June 30 (E + F1e)			17,036,716.14	17,036,716.14	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	17,034,082.26	17,034,082.26	0.0%
c) Unrestricted Net Position		9790	2,633.88	2,633.88	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,025,362.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	510,976.51		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,457,605.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,079,228.17		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			18,073,172.31		
<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 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,036,456.17		
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			1,036,456.17		
<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 (must agree with line F2) (G10 + H2) - (I7 + J2)			17,036,716.14		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	209,230.23	100,000.00	-52.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	25,201,159.93	24,033,709.00	-4.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(4,810.99)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,405,579.17	24,133,709.00	-5.0%
TOTAL, REVENUES			25,405,579.17	24,133,709.00	-5.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	211,697.54	20,000.00	-90.6%
Classified Supervisors' and Administrators' Salaries		2300	1,066,179.08	984,244.00	-7.7%
Clerical, Technical and Office Salaries		2400	34,370.44	67,847.00	97.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,312,247.06	1,072,091.00	-18.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	5,532.29	0.00	-100.0%
PERS		3201-3202	212,920.88	221,924.00	4.2%
OASDI/Medicare/Alternative		3301-3302	100,808.51	82,015.00	-18.6%
Health and Welfare Benefits		3401-3402	144,517.88	140,470.00	-2.8%
Unemployment Insurance		3501-3502	848.49	1,072.00	26.3%
Workers' Compensation		3601-3602	78,936.42	64,325.00	-18.5%
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	3,099.18	2,607.00	-15.9%
TOTAL, EMPLOYEE BENEFITS			546,663.65	512,413.00	-6.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,968.06	16,000.00	-23.7%
Noncapitalized Equipment		4400	162,333.30	8,000.00	-95.1%
TOTAL, BOOKS AND SUPPLIES			183,301.36	24,000.00	-86.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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	2,926.10	6,000.00	105.1%
Dues and Memberships		5300	0.00	229,300.00	New
Insurance		5400-5450	2,924,223.07	4,427,522.00	51.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	(691,802.00)	-27772.1%
Professional/Consulting Services and Operating Expenditures		5800	15,290,663.99	18,554,185.00	21.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,220,313.16	22,525,205.00	23.6%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			20,262,525.23	24,133,709.00	19.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

**FORM A**

**AVERAGE DAILY**

**ATTENDANCE**

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>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)	33,698.68	33,698.68	33,698.68	33,717.00	33,717.00	33,717.00
<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>	33,698.68	33,698.68	33,698.68	33,717.00	33,717.00	33,717.00
<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>	33,698.68	33,698.68	33,698.68	33,717.00	33,717.00	33,717.00
<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 ASSET**

	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	103,533,539.00	266,232,088.00			266,232,088.00
Total capital assets not being depreciated	180,400,316.37	103,533,539.00	283,933,855.37	0.00	0.00	283,933,855.37
Capital assets being depreciated:						
Land Improvements	74,333,555.00	0.00	74,333,555.00			74,333,555.00
Buildings	1,086,975,733.00	4,722,183.00	1,091,697,916.00			1,091,697,916.00
Equipment	15,927,527.00	(858,138.00)	15,069,389.00			15,069,389.00
Total capital assets being depreciated	1,177,236,815.00	3,864,045.00	1,181,100,860.00	0.00	0.00	1,181,100,860.00
Accumulated Depreciation for:						
Land Improvements	(40,681,430.00)	(3,069,019.00)	(43,750,449.00)			(43,750,449.00)
Buildings	(351,704,196.00)	(24,509,384.00)	(376,213,580.00)			(376,213,580.00)
Equipment	(11,145,376.00)	1,142,641.00	(10,002,735.00)			(10,002,735.00)
Total accumulated depreciation	(403,531,002.00)	(26,435,762.00)	(429,966,764.00)	0.00	0.00	(429,966,764.00)
Total capital assets being depreciated, net	773,705,813.00	(22,571,717.00)	751,134,096.00	0.00	0.00	751,134,096.00
Governmental activity capital assets, net	954,106,129.37	80,961,822.00	1,035,067,951.37	0.00	0.00	1,035,067,951.37
<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 CAT**  
**FEDERAL GRANT**  
**AWARDS,**  
**REVENUES, &**  
**EXPENDITURES—**  
**ALL FUNDS**

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

FEDERAL PROGRAM NAME	Medi Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	285,497.90	285,497.90
2. a. Current Year Award	902,892.51	902,892.51
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	902,892.51	902,892.51
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,188,390.41	1,188,390.41
<b>REVENUES</b>		
5. Cash Received in Current Year	856,049.99	856,049.99
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	46,842.52	46,842.52
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	46,842.52	46,842.52
8. Contributed Matching Funds	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	902,892.51	902,892.51
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	641,048.16	641,048.16
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	641,048.16	641,048.16
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	547,342.25	547,342.25

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

LOCAL PROGRAM NAME	All Local Revenues	TOTAL
RESOURCE CODE	9000-9999	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	35,621,715.57	35,621,715.57
2. a. Current Year Award	71,628,889.34	71,628,889.34
b. Other Adjustments	263,594.77	263,594.77
c. Adj Curr Yr Award (sum lines 2a & 2b)	71,892,484.11	71,892,484.11
3. Required Matching Funds/Other	(15,779,799.38)	(15,779,799.38)
4. Total Available Award (sum lines 1, 2c, & 3)	91,734,400.30	91,734,400.30
<b>REVENUES</b>		
5. Cash Received in Current Year	70,677,970.75	70,677,970.75
6. Amounts Included in Line 5 for Prior Year Adjustments	24,731.65	24,731.65
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,189,781.71	1,189,781.71
b. Noncurrent Accounts Receivable	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,189,781.71	1,189,781.71
8. Contributed Matching Funds	(4,822,416.00)	(4,822,416.00)
9. Total Available (sum lines 5, 7c, & 8)	67,045,336.46	67,045,336.46
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	60,233,097.24	60,233,097.24
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	60,233,097.24	60,233,097.24
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year (line 4 minus line 10)	31,501,303.06	31,501,303.06

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

STATE PROGRAM NAME	(Prop. 39) California Clean Energy Job Act	Lottery Instructional Materials	Special Ed AB602 Master Plan	Special Ed Mental Health Services	LCSSP	Classified School Employee Prof. Devp. Blk Grant	COVID-19
RESOURCE CODE	6230	6300	6500	6512	7085	7311	7338
REVENUE OBJECT	8590	8560	Various	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	238.57	770,184.52	0.00	0.00	331,805.48	313,034.00	0.00
2. a. Current Year Award	0.00	1,617,370.44	25,913,107.00	2,307,119.00	586,466.00	0.00	591,360.00
b. Other Adjustments	0.00	212,050.90	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,829,421.34	25,913,107.00	2,307,119.00	586,466.00	0.00	591,360.00
3. Required Matching Funds/Other	0.00	0.00	67,697,721.31	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	238.57	2,599,605.86	93,610,828.31	2,307,119.00	918,271.48	313,034.00	591,360.00
<b>REVENUES</b>							
5. Cash Received in Current Year	0.00	922,748.60	23,290,716.00	1,679,768.00	586,466.00	0.00	591,360.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	906,672.74	2,622,391.00	627,351.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	906,672.74	2,622,391.00	627,351.00	0.00	0.00	0.00
8. Contributed Matching Funds	0.00	0.00	67,697,721.31	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,829,421.34	93,610,828.31	2,307,119.00	586,466.00	0.00	591,360.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	238.57	2,472,358.80	93,610,828.31	2,307,119.00	807,349.69	57,303.70	194,289.22
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	238.57	2,472,358.80	93,610,828.31	2,307,119.00	807,349.69	57,303.70	194,289.22
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	127,247.06	0.00	0.00	110,921.79	255,730.30	397,070.78

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STATE PROGRAM NAME	Low Performing Grant	Police Services	RRMA	TOTAL
RESOURCE CODE	7510	7818	8150	
REVENUE OBJECT	8590	8699	8980	
LOCAL DESCRIPTION (if any)				
<b>AWARD</b>				
1. Prior Year Restricted Ending Balance	1,360,649.00	8,207.19	1,992,662.36	4,776,781.12
2. a. Current Year Award	0.00	522.00	418,151.79	31,434,096.23
b. Other Adjustments	0.00	0.00	0.00	212,050.90
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	522.00	418,151.79	31,646,147.13
3. Required Matching Funds/Other	0.00	0.00	17,737,638.62	85,435,359.93
4. Total Available Award (sum lines 1, 2c, & 3)	1,360,649.00	8,729.19	20,148,452.77	121,858,288.18
<b>REVENUES</b>				
5. Cash Received in Current Year	0.00	522.00	418,151.79	27,489,732.39
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	4,156,414.74
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	4,156,414.74
8. Contributed Matching Funds	0.00	0.00	17,615,374.01	85,313,095.32
9. Total Available (sum lines 5, 7c, & 8)	0.00	522.00	18,033,525.80	116,959,242.45
<b>EXPENDITURES</b>				
10. Donor-Authorized Expenditures	285,272.59	0.00	19,645,794.57	119,380,554.45
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	285,272.59	0.00	19,645,794.57	119,380,554.45
<b>RESTRICTED ENDING BALANCE</b>				
13. Current Year (line 4 minus line 10)	1,075,376.41	8,729.19	502,658.20	2,477,733.73

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I Basic Grant	School Improvement Grant (SIG)	School Improvement Grant (SIG)	School Improvement Grant (SIG)	ESSA School Improvement Funding (CSI)	ESSA School Improvement Funding (CSI)	Local Assist./ Parentally Place Private School
FEDERAL CATALOG NUMBER	84.01	84.377A	84.377A	84.377A	84.01	84.01	84.027
RESOURCE CODE	3010	3180 Future 123	3180 CUES 149	3180 LEA 923	3182	3182	3310
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8181
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	3,207,418.53	353,981.85	544,304.64	117,207.81	3,621,253.00	0.00	0.00
2. a. Current Year Award	17,598,894.00	1,434,939.00	1,579,024.00	986,037.00	0.00	3,402,473.00	8,539,153.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	(304,907.00)	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	17,598,894.00	1,434,939.00	1,579,024.00	986,037.00	(304,907.00)	3,402,473.00	8,539,153.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	(49,333.00)
4. Total Available Award (sum lines 1, 2d, & 3)	20,806,312.53	1,788,920.85	2,123,328.64	1,103,244.81	3,316,346.00	3,402,473.00	8,489,820.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	276,715.53	0.00	0.00	0.00	905,313.00	0.00	0.00
6. Cash Received in Current Year	14,122,099.00	1,241,972.00	1,695,451.00	883,453.08	0.00	850,618.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	14,398,814.53	1,241,972.00	1,695,451.00	883,453.08	905,313.00	850,618.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	16,456,642.76	1,788,920.85	2,090,854.23	1,039,502.81	2,664,890.41	0.00	8,489,820.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	16,456,642.76	1,788,920.85	2,090,854.23	1,039,502.81	2,664,890.41	0.00	8,489,820.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(2,057,828.23)	(546,948.85)	(395,403.23)	(156,049.73)	(1,759,577.41)	850,618.00	(8,489,820.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	850,618.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	2,057,828.23	546,948.85	395,403.23	156,049.73	1,759,577.41	0.00	8,489,820.00
14. Unused Grant Award Calculation (line 4 minus line 9)	4,349,669.77	0.00	32,474.41	63,742.00	651,455.59	3,402,473.00	0.00
15. If Carryover is allowed, enter line 14 amount here	4,349,669.77	0.00	32,474.41	63,742.00	651,455.59	3,402,473.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,456,642.76	1,788,920.85	2,090,854.23	1,039,502.81	2,664,890.41	0.00	8,489,820.00



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FEDERAL PROGRAM NAME	Local Assistance Parentally Placed Private School	Preschool Grants	IDEA Mental Health ADA Allocation	Preschool Staff Development	Part C, Early Intervention Grant	Alternate Dispute Resolution Program	Workability II, Transition Partnership
FEDERAL CATALOG NUMBER	84.027	84.173A/13430	84.027A/13430	84.173A/13431	84.181/23761	84.027A	84.126
RESOURCE CODE	3311	3315	3327	3345	3385	3395	3410
REVENUE OBJECT	8181	8182	8182	8182	8182	8182	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	0.00	240,679.00	400,607.00	2,284.00	205,411.00	14,601.00	402,319.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	240,679.00	400,607.00	2,284.00	205,411.00	14,601.00	402,319.00
3. Required Matching Funds/Other	49,333.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	49,333.00	240,679.00	400,607.00	2,284.00	205,411.00	14,601.00	402,319.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	369,722.00	0.00	0.00	0.00	105,921.24
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	369,722.00	0.00	0.00	0.00	105,921.24
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	49,333.00	240,679.00	400,607.00	2,284.00	205,411.00	14,601.00	402,213.17
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	49,333.00	240,679.00	400,607.00	2,284.00	205,411.00	14,601.00	402,213.17
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(49,333.00)	(240,679.00)	(30,885.00)	(2,284.00)	(205,411.00)	(14,601.00)	(296,291.93)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	49,333.00	240,679.00	30,885.00	2,284.00	205,411.00	14,601.00	296,291.93
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	105.83
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	49,333.00	240,679.00	400,607.00	2,284.00	205,411.00	14,601.00	402,213.17

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Carl D. Perkin Career and Tech. Ed. Improvement	Title II, Part A Improving Teacher Quality	California Math & Science Partnership	21st Century - Community Learning Centers	21st Century - Community Learning Centers	21st Century - Community Learning Centers	21st Century - Community Learning Centers
FEDERAL CATALOG NUMBER	84.048	84.367	84.366B	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)
RESOURCE CODE	3550	4035	4050	4124 Prog.1879	4124 Prog. 1880	4124 Prog. 1881	4124 Prog. 1882
REVENUE OBJECT	8290	8290	8290	82090	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	754,560.72	350,000.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	451,190.00	1,845,988.00	0.00	2,153,200.00	50,000.00	250,000.00	25,000.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	(35,473.82)	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	451,190.00	1,845,988.00	(35,473.82)	2,153,200.00	50,000.00	250,000.00	25,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	451,190.00	2,600,548.72	314,526.18	2,153,200.00	50,000.00	250,000.00	25,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	35,557.00	1,535,622.72	314,526.18	1,614,900.00	25,000.00	187,500.00	18,750.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	35,557.00	1,535,622.72	314,526.18	1,614,900.00	25,000.00	187,500.00	18,750.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	451,190.00	1,827,569.79	314,526.18	2,031,414.89	32,800.25	239,961.42	25,000.00
10. Non Donor-Authorized Expenditures	0.00	0.00		0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	451,190.00	1,827,569.79	314,526.18	2,031,414.89	32,800.25	239,961.42	25,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(415,633.00)	(291,947.07)	0.00	(416,514.89)	(7,800.25)	(52,461.42)	(6,250.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	415,633.00	291,947.07	0.00	416,514.89	7,800.25	52,461.42	6,250.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	772,978.93	0.00	121,785.11	17,199.75	10,038.58	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	772,978.93	0.00	121,785.11	17,199.75	10,038.58	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	451,190.00	1,827,569.79	314,526.18	2,031,414.89	32,800.25	239,961.42	25,000.00

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FEDERAL PROGRAM NAME	21st Century - Community Learning Centers	21st Century - Community Learning Centers	21st Century - Community Learning Centers	21st Century - Community Learning Centers	21st Century - Community Learning Centers	21st Century - Community Learning Centers	Title IV Student Suppt. & Academic Achievement
FEDERAL CATALOG NUMBER	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)	84.287 (PCA14603)	84.424A
RESOURCE CODE	4124 Prog.1883	4124 Prog. 1884	4124 Prog. 1886	4124 Prog. 1887	4124 Prog. 1888	4124 Prog. 1889	4127
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	396,539.68
2. a. Current Year Award	25,000.00	345,647.30	125,000.00	1,035,458.76	690,212.00	75,000.00	1,325,340.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	25,000.00	345,647.30	125,000.00	1,035,458.76	690,212.00	75,000.00	1,325,340.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	
4. Total Available Award (sum lines 1, 2d, & 3)	25,000.00	345,647.30	125,000.00	1,035,458.76	690,212.00	75,000.00	1,721,879.68
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	18,750.00	311,082.56	93,750.00	776,594.07	517,659.00	56,250.00	650,582.68
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	18,750.00	311,082.56	93,750.00	776,594.07	517,659.00	56,250.00	650,582.68
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	18,355.38	327,391.10	109,308.03	993,928.20	669,890.52	70,256.81	1,035,739.14
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	
11. Total Expenditures (lines 9 & 10)	18,355.38	327,391.10	109,308.03	993,928.20	669,890.52	70,256.81	1,035,739.14
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	394.62	(16,308.54)	(15,558.03)	(217,334.13)	(152,231.52)	(14,006.81)	(385,156.46)
a. Unearned Revenue	394.62	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	16,308.54	15,558.03	217,334.13	152,231.52	14,006.81	385,156.46
14. Unused Grant Award Calculation (line 4 minus line 9)	6,644.62	18,256.20	15,691.97	41,530.56	20,321.48	4,743.19	686,140.54
15. If Carryover is allowed, enter line 14 amount here	6,644.62	18,256.20	15,691.97	41,530.56	20,321.48	4,743.19	686,140.54
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	18,355.38	327,391.10	109,308.03	993,928.20	669,890.52	70,256.81	1,035,739.14

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FEDERAL PROGRAM NAME	Title III Immigrant Ed. Program	Title III LEP	Indian Education	Educ for Homeless Children & Youth	Refugee Children Support	Healthy Oakland Teen (HOT)	Full Services Community School
FEDERAL CATALOG NUMBER	84.365	84.365	84.06	84.196A	93.576	NU87PS004360-01	U215J140085-14A
RESOURCE CODE	4201	4203	4510	5630	5810	5844	5848
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)						601 5841 001	601 1528 001
<b>AWARD</b>							
1. Prior Year Carryover	10,620.40	379,959.89	0.00	0.00	50,466.69	95,047.73	344,384.12
2. a. Current Year Award	312,206.00	1,335,414.00	43,860.00	75,000.00	114,608.00	409,765.00	0.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	312,206.00	1,335,414.00	43,860.00	75,000.00	114,608.00	409,765.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	322,826.40	1,715,373.89	43,860.00	75,000.00	165,074.69	504,812.73	344,384.12
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	3,689.68	0.00	0.00
6. Cash Received in Current Year	307,623.40	712,783.89	23,620.95	67,500.00	107,779.78	285,921.43	194,361.59
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	307,623.40	712,783.89	23,620.95	67,500.00	111,469.46	285,921.43	194,361.59
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	298,344.19	1,476,018.30	43,860.00	53,962.81	143,700.63	432,255.64	327,714.10
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	298,344.19	1,476,018.30	43,860.00	53,962.81	143,700.63	432,255.64	327,714.10
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	9,279.21	(763,234.41)	(20,239.05)	13,537.19	(32,231.17)	(146,334.21)	(133,352.51)
a. Unearned Revenue	9,279.21	0.00	0.00	13,537.19	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	763,234.41	20,239.05	0.00	32,231.17	146,334.21	133,352.51
14. Unused Grant Award Calculation (line 4 minus line 9)	24,482.21	239,355.59	0.00	21,037.19	21,374.06	72,557.09	16,670.02
15. If Carryover is allowed, enter line 14 amount here	24,482.21	239,355.59	0.00	21,037.19	21,374.06	72,557.09	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	298,344.19	1,476,018.30	43,860.00	53,962.81	143,700.63	432,255.64	327,714.10

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

FEDERAL PROGRAM NAME	Federal Project Prevention	School Climate Transformation	Carol White PEP Grant	TOTAL
FEDERAL CATALOG NUMBER	S184M140126	S184G140304	S215F160139	
RESOURCE CODE	5849	5850	5854	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)	601 1340 004	601 1340 005	601 0005 854	
<b>AWARD</b>				
1. Prior Year Carryover	38,027.42	31,466.32	180,957.68	10,476,196.48
2. a. Current Year Award	0.00	0.00	0.00	45,494,310.06
b. Transferability (ESSA)	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	(340,380.82)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	0.00	45,153,929.24
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	38,027.42	31,466.32	180,957.68	55,630,125.72
<b>REVENUES</b>				
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	1,185,718.21
6. Cash Received in Current Year	35,759.37	31,466.32	151,292.91	27,343,870.17
7. Contributed Matching Funds	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	35,759.37	31,466.32	151,292.91	28,529,588.38
<b>EXPENDITURES</b>				
9. Donor-Authorized Expenditures	35,759.37	31,466.32	171,913.54	45,008,085.84
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	35,759.37	31,466.32	171,913.54	45,008,085.84
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	(20,620.63)	(16,478,497.46)
a. Unearned Revenue	0.00	0.00	0.00	873,829.02
b. Accounts Payable	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	20,620.63	17,352,326.48
14. Unused Grant Award Calculation (line 4 minus line 9)	2,268.05	0.00	9,044.14	10,622,039.88
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	10,593,951.84
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	35,759.37	31,466.32	171,913.54	45,008,085.84

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

LOCAL PROGRAM NAME	City of Oakland OFCY	City of Oakland OFCY	City of Oakland PEGS Fund	West ED	CAL Newcommers CDSS	Apprenticeship Grant Program	TOTAL
RESOURCE CODE	9121	9121	9134	9269	9302	9397	
REVENUE OBJECT	8699-1140	8699-1414	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)				Site 909			
<b>AWARD</b>							
1. Prior Year Carryover	45,981.61	177.63	38,472.97	278,885.08	1,219,448.63	119,587.98	1,702,553.90
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	(45,981.61)	(177.63)	(38,472.97)	(278,885.08)	(1,219,448.63)	(119,587.98)	(1,702,553.90)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(45,981.61)	(177.63)	(38,472.97)	(278,885.08)	(1,219,448.63)	(119,587.98)	(1,702,553.90)
3. Required Matching Funds/Other	0.00	0.00	0.00		0.00		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00		0.00		0.00
6. Cash Received in Current Year	0.00	0.00	0.00		0.00		0.00
7. Contributed Matching Funds	0.00	0.00	0.00		0.00		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	0.00	0.00		0.00		0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00				0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00		0.00		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a. Unearned Revenue	0.00	0.00	0.00		0.00		0.00
b. Accounts Payable	0.00	0.00	0.00		0.00		0.00
c. Accounts Receivable	0.00	0.00	0.00		0.00		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00		0.00		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

STATE PROGRAM NAME	After School Education & Safety	After School Ed. & Safety Kids Code Pilot Prog.	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70
RESOURCE CODE	6010	6011	6385 prog. 4005	6385 prog. 4007	6385 prog. 4009	6385 prog. 4010	6385 prog. 4011
REVENUE OBJECT	8590	8590	8590 Fremont	8590 Oak. Int.	8590 Oak. Tech.	8590 Oak. Tech.	8590 Fremont
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	0.00	415,000.00	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41
2. a. Current Year Award	8,752,423.34	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,752,423.34	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	8,752,423.34	415,000.00	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	166,000.00	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41
6. Cash Received in Current Year	7,877,181.01	166,000.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	7,877,181.01	332,000.00	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	8,234,204.82	159,094.71	0.00	0.00	0.00	0.00	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	8,234,204.82	159,094.71	0.00	0.00	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(357,023.81)	172,905.29	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41
a. Unearned Revenue	0.00	172,905.29	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	357,023.81	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	518,218.52	255,905.29	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41
15. If Carryover is allowed, enter line 14 amount here	518,218.52	255,905.29	3,268.32	1,000.00	4,435.25	3,401.01	4,442.41
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,234,204.82	159,094.71	0.00	0.00	0.00	0.00	0.00

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STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70	CPA SB70
RESOURCE CODE	6385 prog. 4026	6385 prog. 4027	6385 prog. 4028	6385 prog. 4029	6385 prog. 4030	6385 prog. 4031	6385 prog. 4032
REVENUE OBJECT	8590 Oak. High	8590 Oak. High	8590 Oak. Internat	8590 Oak. Tech	8590 Skyline	8590 Skyline	8590 Oakland Tech
LOCAL DESCRIPTION (if any)	C/O	C/O	C/O	C/O	C/O		
<b>AWARD</b>							
1. Prior Year Carryover	62,938.39	16,890.39	79,650.00	72,750.51	33,722.83	0.00	0.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	81,000.00	81,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	0.00	81,000.00	81,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	62,938.39	16,890.39	79,650.00	72,750.51	33,722.83	81,000.00	81,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	62,938.39	16,890.39	79,650.00	72,750.51	33,722.83	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	62,938.39	16,890.39	79,650.00	72,750.51	33,722.83	0.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	62,938.39	16,890.39	58,929.54	68,918.02	33,722.83	20,682.14	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	62,938.39	16,890.39	58,929.54	68,918.02	33,722.83	20,682.14	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	20,720.46	3,832.49	0.00	(20,682.14)	0.00
a. Unearned Revenue	0.00	0.00	20,720.46	3,832.49	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	20,682.14	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	20,720.46	3,832.49	0.00	60,317.86	81,000.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	20,720.46	3,832.49	0.00	60,317.86	81,000.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	62,938.39	16,890.39	58,929.54	68,918.02	33,722.83	20,682.14	0.00



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STATE GRANT AWARDS,  
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CPA SB70	CPA SB70	CPA SB70	CPA Clean Tech & Renewable & Energy Program	CPA Clean Tech Renewable & Energy Program	CPA Clean Tech Renewable & Energy Program	CPA Clean Tech Renewable & Energy Program
RESOURCE CODE	6385 prog. 4033	6385 prog. 4034	6385 prog. 4035	6386	6386	6386	6386
REVENUE OBJECT	8590 Oak. Internat	8590 Oak. High	8590 Oak High	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)				4116 Castlemont	4117 Skyline	3707 Castlemont	4118 Skyline
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	17,199.22	22,885.76	0.00	0.00
2. a. Current Year Award	81,000.00	81,000.00	81,000.00	0.00	0.00	136,650.00	136,650.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	81,000.00	81,000.00	81,000.00	0.00	0.00	136,650.00	136,650.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	81,000.00	81,000.00	81,000.00	17,199.22	22,885.76	136,650.00	136,650.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	0.00	0.00	17,199.22	22,885.76	68,325.00	68,325.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	17,199.22	22,885.76	68,325.00	68,325.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	47,566.85	16,039.65	17,199.22	22,885.76	100,755.18	85,583.14
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	47,566.85	16,039.65	17,199.22	22,885.76	100,755.18	85,583.14
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(47,566.85)	(16,039.65)	0.00	0.00	(32,430.18)	(17,258.14)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	47,566.85	16,039.65	0.00	0.00	32,430.18	17,258.14
14. Unused Grant Award Calculation (line 4 minus line 9)	81,000.00	33,433.15	64,960.35	0.00	0.00	35,894.82	51,066.86
15. If Carryover is allowed, enter line 14 amount here	81,000.00	33,433.15	64,960.35	0.00	0.00	35,894.82	51,066.86
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	47,566.85	16,039.65	17,199.22	22,885.76	100,755.18	85,583.14

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STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	CPA Clean Tech Renewable & Energy Program	CPA Clean Tech Renewable & Energy Program	CPA Clean Tech Renewable & Energy Program	CPA Clean Tech Renewable & Energy Program	Career Technical Education Incentive Grant	Strong Workforce Program	Workability
RESOURCE CODE	6386	6386	6386	6386	6387	6388	6520
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	4119 Castlemont	4120 Skyline	4121 Skyline	4122 Castlemont			
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	1,172,847.06	0.00	0.00
2. a. Current Year Award	50,000.00	50,000.00	50,000.00	50,000.00	1,320,845.00	2,516,250.00	318,420.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	50,000.00	50,000.00	50,000.00	1,320,845.00	2,516,250.00	318,420.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	50,000.00	50,000.00	50,000.00	50,000.00	2,493,692.06	2,516,250.00	318,420.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	45,000.00	45,000.00	0.00	0.00	1,161,118.59	1,761,375.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	45,000.00	45,000.00	0.00	0.00	1,161,118.59	1,761,375.00	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	5,993.66	50,000.00	0.00	0.00	1,147,002.13	671,221.99	318,420.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	5,993.66	50,000.00	0.00	0.00	1,147,002.13	671,221.99	318,420.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	39,006.34	(5,000.00)	0.00	0.00	14,116.46	1,090,153.01	(318,420.00)
a. Unearned Revenue	39,006.34	0.00	0.00	0.00	14,116.46	1,090,153.01	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	5,000.00	0.00	0.00	0.00	0.00	318,420.00
14. Unused Grant Award Calculation (line 4 minus line 9)	44,006.34	0.00	50,000.00	50,000.00	1,346,689.93	1,845,028.01	0.00
15. If Carryover is allowed, enter line 14 amount here	44,006.34	0.00	50,000.00	50,000.00	1,346,689.93	1,845,028.01	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,993.66	50,000.00	0.00	0.00	1,147,002.13	671,221.99	318,420.00

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STATE PROGRAM NAME	Youth Engagement Related Health Disparities Prop56	Tobacco Use Prevention Prop. 56	Cal. Partnership (Health & Bios.)	Cal. Partnership (Skyline Ed. Acc.)	Cal Partnership (Media College)	Cal. Partnership (Health & Bios.)	Cal. Partnership (Visual Arts Acad.)
RESOURCE CODE	6695	6695	7220 prog. 3821	7220 prog. 3822	7220 prog. 3851	7220 prog. 3852	7220 prog. 3860
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	Prog. 4753	Prog. 4752					
<b>AWARD</b>							
1. Prior Year Carryover	0.00	0.00	12,677.93	11,242.43	4,896.42	13,387.25	10,981.97
2. a. Current Year Award	250,000.00	296,676.00	77,670.00	77,670.00	77,670.00	77,670.00	77,670.00
b. Other Adjustments	0.00	0.00	(1,035.00)	(1,035.00)	(1,035.00)	(1,035.00)	(1,035.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	250,000.00	296,676.00	76,635.00	76,635.00	76,635.00	76,635.00	76,635.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	250,000.00	296,676.00	89,312.93	87,877.43	81,531.42	90,022.25	87,616.97
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	12,677.93	11,242.43	4,896.42	13,387.25	10,981.97
6. Cash Received in Current Year	125,000.00	0.00	76,635.00	76,635.00	76,635.00	76,635.00	76,635.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	125,000.00	0.00	89,312.93	87,877.43	81,531.42	90,022.25	87,616.97
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	227,679.90	276,412.68	62,788.76	68,805.34	50,425.16	55,697.24	77,073.21
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	227,679.90	276,412.68	62,788.76	68,805.34	50,425.16	55,697.24	77,073.21
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(102,679.90)	(276,412.68)	26,524.17	19,072.09	31,106.26	34,325.01	10,543.76
a. Unearned Revenue	0.00	0.00	26,524.17	19,072.09	31,106.26	34,325.01	10,543.76
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	102,679.90	276,412.68	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	22,320.10	20,263.32	26,524.17	19,072.09	31,106.26	34,325.01	10,543.76
15. If Carryover is allowed, enter line 14 amount here	22,320.10	20,263.32	26,524.17	19,072.09	31,106.26	34,325.01	10,543.76
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	227,679.90	276,412.68	62,788.76	68,805.34	50,425.16	55,697.24	77,073.21

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

STATE PROGRAM NAME	Cal. Partnership (College Prep. & Architecture)	Cal. Partnership (Comp. Com. & Repair Acad.)	Cal. Partnership (Environmental Science)	Cal. Partnership (Mentee Grant)	Cal. Partnership (Public Service)	Cal. Partnership (Mentee Grant)	Cal. Partnership (Mentee Grant)
RESOURCE CODE	7220 prog. 3861	7220 Prog. 3868	7220 Prog. 3881	7220 Prog. 3889	7220 Prog. 3892	7220 Prog. 3897	7220 Prog. 3898
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	5,829.32	14,977.03	5,798.70	7,886.07	3,318.97	3,113.03	5,832.66
2. a. Current Year Award	77,670.00	77,670.00	77,670.00	0.00	0.00	0.00	0.00
b. Other Adjustments	(1,035.00)	(1,035.00)	(1,035.00)	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	76,635.00	76,635.00	76,635.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	82,464.32	91,612.03	82,433.70	7,886.07	3,318.97	3,113.03	5,832.66
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	5,829.32	14,977.03	5,798.70	7,886.07	3,318.97	3,113.03	5,832.66
6. Cash Received in Current Year	76,635.00	76,635.00	76,635.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	82,464.32	91,612.03	82,433.70	7,886.07	3,318.97	3,113.03	5,832.66
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	58,681.63	79,719.43	79,064.59	0.00	0.00	0.00	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	58,681.63	79,719.43	79,064.59	0.00	0.00	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	23,782.69	11,892.60	3,369.11	7,886.07	3,318.97	3,113.03	5,832.66
a. Unearned Revenue	23,782.69	11,892.60	3,369.11	7,886.07	3,318.97	3,113.03	5,832.66
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	23,782.69	11,892.60	3,369.11	7,886.07	3,318.97	3,113.03	5,832.66
15. If Carryover is allowed, enter line 14 amount here	23,782.69	11,892.60	3,369.11	7,886.07	3,318.97	3,113.03	5,832.66
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	58,681.63	79,719.43	79,064.59	0.00	0.00	0.00	0.00

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

STATE PROGRAM NAME	Specialized Secondary Prog.	CAL Newcomer Ed. & Wellbeing Project	Comm. on T.E. Credentialing Classified to TE	Comm. on T.E. Credentialing Local Solution	Credentialing TE Residency Expansion	Comm. on T.E. Credentialing Sp. Ed. Capacity	Community on T.E. Credentialing Special Education
RESOURCE CODE	7370	7810 Prog.1260	7810 Prog. 1316	7810 Prog. 7800	7810 Prog. 7801	7810 Prog. 7802	7810 Prog. 7803
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	35,000.00	0.00	87,496.84	381,144.18	240,000.00	42,176.00	320,000.00
2. a. Current Year Award	0.00	0.00	160,000.00	0.00	0.00	4,000.00	0.00
b. Other Adjustments	0.00	1,219,448.63	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,219,448.63	160,000.00	0.00	0.00	4,000.00	0.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	35,000.00	1,219,448.63	247,496.84	381,144.18	240,000.00	46,176.00	320,000.00
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	87,496.84	343,029.76	216,000.00	37,176.00	288,000.00
6. Cash Received in Current Year	26,250.00	372,746.88	0.00	0.00	0.00	4,000.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	26,250.00	372,746.88	87,496.84	343,029.76	216,000.00	41,176.00	288,000.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	17,564.85	607,608.43	154,637.30	280,190.94	142,102.28	6,744.93	39,093.97
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	17,564.85	607,608.43	154,637.30	280,190.94	142,102.28	6,744.93	39,093.97
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	8,685.15	(234,861.55)	(67,140.46)	62,838.82	73,897.72	34,431.07	248,906.03
a. Unearned Revenue	8,685.15	0.00	0.00	62,838.82	73,897.72	34,431.07	248,906.03
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	0.00	234,861.55	67,140.46	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	17,435.15	611,840.20	92,859.54	100,953.24	97,897.72	39,431.07	280,906.03
15. If Carryover is allowed, enter line 14 amount here	17,435.15	611,840.20	92,859.54	100,953.24	97,897.72	39,431.07	280,906.03
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,564.85	607,608.43	154,637.30	280,190.94	142,102.28	6,744.93	39,093.97

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

STATE PROGRAM NAME	<b>TOTAL</b>
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	3,116,189.95
2. a. Current Year Award	15,118,274.34
b. Other Adjustments	1,211,168.63
c. Adj Curr Yr Award (sum lines 2a & 2b)	16,329,442.97
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	19,445,632.92
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	1,254,191.37
6. Cash Received in Current Year	12,639,438.58
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	13,893,629.95
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	13,422,339.06
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	13,422,339.06
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	471,290.89
a. Unearned Revenue	1,966,806.25
b. Accounts Payable	0.00
c. Accounts Receivable	1,495,515.36
14. Unused Grant Award Calculation (line 4 minus line 9)	6,023,293.86
15. If Carryover is allowed, enter line 14 amount here	6,023,293.86
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,422,339.06

**FORM CEA**

**GENERAL**

**FUND/CURRENT**

**EXPENSE**

**FORMULA/MINIMUM**

**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	206,450,471.52	301	0.00	303	206,450,471.52	305	5,537,404.12	24,878,512.21	307	181,571,959.31	309
2000 - Classified Salaries	93,167,210.37	311	1,291,189.40	313	91,876,020.97	315	1,202,120.73	1,840,127.40	317	90,035,893.57	319
3000 - Employee Benefits	166,743,929.70	321	438,338.83	323	166,305,590.87	325	2,806,560.59	12,062,945.98	327	154,242,644.89	329
4000 - Books, Supplies Equip Replace. (6500)	19,310,764.47	331	33,848.90	333	19,276,915.57	335	3,064,939.80	3,880,506.55	337	15,396,409.02	339
5000 - Services. . . & 7300 - Indirect Costs	91,993,891.41	341	209,397.24	343	91,784,494.17	345	24,864,056.95	42,616,591.43	347	49,167,902.74	349
TOTAL					575,693,493.10	365	TOTAL			490,414,809.53	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	170,606,677.96	375				
2.	Salaries of Instructional Aides Per EC 41011. . . . .	2100	15,340,863.36	380				
3.	STRS. . . . .	3101 & 3102	44,126,466.19	382				
4.	PERS. . . . .	3201 & 3202	4,063,907.56	383				
5.	OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	4,243,440.10	384				
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	42,439,386.51	385				
7.	Unemployment Insurance. . . . .	3501 & 3502	122,244.50	390				
8.	Workers' Compensation Insurance. . . . .	3601 & 3602	11,209,328.08	392				
9.	OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00					
10.	Other Benefits (EC 22310). . . . .	3901 & 3902	1,087,950.62	393				
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		293,240,264.88	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). . . . .		257,159.20	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. . . . .		293,240,264.88	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. . . . .		59.79%					
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) . . . . .	59.79%
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). . . . .	490,414,809.53
5.	Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

Adjustments for instructional expenses recorded to restricted resources which allows instructional expenses, at Unaudited Actual.



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# **FORM DEBT**

## **SCHEDULE OF LONG-TERM LIABILITIES**

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	1,013,176,081.00	(35,882,891.00)	977,293,190.00			977,293,190.00	
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	(9,629,374.00)	72,285,712.00			72,285,712.00	
Net Pension Liability	527,537,841.00	(29,237,759.00)	498,300,082.00			498,300,082.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	15,351,179.00	(1,296,743.00)	14,054,436.00			14,054,436.00	
Governmental activities long-term liabilities	1,637,980,187.00	(76,046,767.00)	1,561,933,420.00	0.00	0.00	1,561,933,420.00	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	591,254,620.71
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	45,443,723.00
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	430,245.83
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,174,081.68
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,928,534.16
4. Other Transfers Out	All	9200	7200-7299	5,503,343.40
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	1,511,240.77
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)				15,433,489.84
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)				530,377,407.87

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		33,698.68
B. Expenditures per ADA (Line I.E divided by Line II.A)		15,738.82
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	530,377,407.87	15,738.82
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>
Total adjustments to base expenditures	0.00	0.00

**FORM GANN**  
**SCHOOL DISTRICT**  
**APPROPRIATIONS**  
**LIMIT**  
**CALCULATIONS**



	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	373,461,365.21		373,461,365.21			400,483,199.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	32,634.81		32,634.81			33,698.68
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	33,698.68		33,698.68	33,717.00		33,717.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			33,698.68			33,717.00
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	665,911.71		665,911.71	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,941,806.38		1,941,806.38	0.00		0.00
4. Secured Roll Taxes (Object 8041)	76,989,584.27		76,989,584.27	80,818,866.00		80,818,866.00
5. Unsecured Roll Taxes (Object 8042)	5,481,709.07		5,481,709.07	7,169,200.00		7,169,200.00
6. Prior Years' Taxes (Object 8043)	(491,383.14)		(491,383.14)	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,328,769.62		2,328,769.62	2,688,400.00		2,688,400.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	46,337,800.09		46,337,800.09	52,905,742.00		52,905,742.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	37,634,913.89		37,634,913.89	8,000,000.00		8,000,000.00
12. Parcel Taxes (Object 8621)	44,285,146.34		44,285,146.34	44,204,430.00		44,204,430.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	215,174,258.23	0.00	215,174,258.23	195,786,638.00	0.00	195,786,638.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	215,174,258.23	0.00	215,174,258.23	195,786,638.00	0.00	195,786,638.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,626,575.00			8,296,745.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			5,626,575.00			8,296,745.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	263,209,968.00		263,209,968.00	241,466,607.00		241,466,607.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,337,995.00)		(1,337,995.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	261,871,973.00	0.00	261,871,973.00	241,466,607.00	0.00	241,466,607.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	583,829,662.03		583,829,662.03	567,803,107.00		567,803,107.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,389,828.65		1,389,828.65	828,000.00		828,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			373,461,365.21			400,483,199.64
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0326			1.0005
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			400,483,199.64			415,628,933.60
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			215,174,258.23			195,786,638.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,043,841.60			4,046,040.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			190,935,516.41			228,139,040.60
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			190,935,516.41			228,139,040.60
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			969,066.62			619,093.25
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			216,143,324.85			196,405,731.25
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			189,966,449.79			227,519,947.35
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			216,143,324.85			
b. State Subventions (Line D8)			189,966,449.79			
c. Less: Excluded Appropriations (Line C23)			5,626,575.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			400,483,199.64			

California Dept of Education  
SACS Financial Reporting Software - 2020.2.0  
File: gann-d (Rev 05/19/2020) Page 3 of 3 Printed: 9/2/2020 6:07 PM

**GANN LIMITS  
ADOPTION  
BOARD  
SUBMISSION**

Board Office Use: Legislative File Info.	
File ID Number	20-1423
Introduction Date	9/9/2020
Enactment Number	20-1348
Enactment Date	9/9/2020 os



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
Lisa Grant-Dawson, Chief Business Officer  
Ryan Nguyen, Controller

**Board Meeting Date** September 9, 2020

**Subject** Resolution No. 2021-0005 for Adopting 2019-2020 Gann Limit Calculations and 2020-2021 Estimated Gann Limits

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**ACTION REQUESTED** Approval by the Board of Education of Resolution No. 2021-0005 - Adopting the 2019-2020 Gann Limit Calculations and 2020-2021 Estimated Gann Limit in accordance with the provisions of California Constitution Article XIII-B and applicable statutes.

**BACKGROUND** In November 1979, California adopted Proposition 4, known as the Gann Amendment, adding Article XIII-B to the California Constitution limiting government spending by population growth and inflation. This Article established maximum appropriation limitations, called Gann Limits, for school districts.

Statutory provisions do not require school districts to reduce spending to meet Gann Limits. However, Article XIII-B requires school districts to annually calculate both their Gann appropriations limit and their revenues subject to this limit for 2019-2020 and the 2020-2021 fiscal years.

**DISCUSSION** No budget adjustments are required for either the current or prior year limit. On or before September 15th of each year, Education Code 42132 requires school districts to adopt a resolution identifying the actual appropriations limit for the prior year and the estimated limit for the forthcoming year. This resolution shall include the report used to calculate the limit and identify if an increase to the limit is required.

The Gann Limit calculation is a coinciding calculation and supplemental report included in the Unaudited Actuals Financial Report (Form GANN). The 2020-21 estimated Gann Limit is based on the 2019-20 limit increased for inflation and the projected change in the 2020-21 average daily attendance (ADA). Senate Bill 98 and Assembly Bill 198 passed by the respective houses of the State Legislature in 1989 amended the statutes, which determine how school districts calculate their Appropriations Limit. The District is reporting an increase in its Gann Limit appropriation as reflected in Section D, line 11, of the Form GANN report. This calculation

indicates that the 2019-20 Gann Limit for Oakland Unified School District is \$400,483,199.64 and is estimated to be \$415,628,933.60 for 2020-21 fiscal year. Upon adoption of the resolution, this report will be submitted to the San Joaquin County Office of Education as a component of the District's 2019-20 Unaudited Actuals Report.

**RECOMMENDATION** Approval by the Board of Education of Resolution No. 2021-0005 - Adopting the 2019-2020 Gann Limit Calculations and 2020-2021 Estimated Gann Limit in accordance with the provisions of California Constitution Article XIII-B and applicable statutes.

**ATTACHMENTS**

- Resolution No. 2021-0005
- Form GANN – Appropriations Limit Calculations



**RESOLUTION OF THE  
THE BOARD OF EDUCATION OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT**

**RESOLUTION NO. 2021-0005**

**GANN LIMIT - FISCAL YEARS 2019-2020 AND ESTIMATED 2020-2021**

**WHEREAS**, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

**WHEREAS**, the provisions of that Article established maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

**WHEREAS**, the District must establish a Gann Limit for the 2019-2020 and 2020-2021 fiscal years in accordance with the provisions of Article XIII-B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for 2019-2020 and 2020-2021 fiscal years are made in accord with applicable constitutional and statutory law; and

**BE IT FURTHER RESOLVED** that this Board does hereby declare that the appropriations in the Budget for the 2019-2020 and 2020-2021 fiscal years do not exceed the limitations imposed by Proposition 4; and

**BE IT FURTHER RESOLVED** that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

**Passed by the following vote:**

PREFERENTIAL AYE: Student Director Ramos

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

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

NOES: None

ABSTAINED: None

RECUSE: None

ABSENT: Student Director Pal, Roseann Torres

## **CERTIFICATION**

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 9<sup>th</sup> Day of September, 2020.

### **OAKLAND UNIFIED SCHOOL DISTRICT**



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Jody London  
President, Board of Education



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Kyla Johnson-Trammell  
Superintendent and Secretary, Board of Education

Resolution No. 2021-0005

<b>Legislative File</b>	
File ID Number:	<b>20-1423</b>
Introduction Date:	<b>9/9/2020</b>
Enactment Number:	20-1348
Enactment Date:	9/9/2020
By:	os



	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	373,461,365.21		373,461,365.21			400,483,199.64
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	32,634.81		32,634.81			33,698.68
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	33,698.68		33,698.68	33,717.00		33,717.00
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			33,698.68			33,717.00
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	665,911.71		665,911.71	0.00		0.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,941,806.38		1,941,806.38	0.00		0.00
4. Secured Roll Taxes (Object 8041)	76,989,584.27		76,989,584.27	80,818,866.00		80,818,866.00
5. Unsecured Roll Taxes (Object 8042)	5,481,709.07		5,481,709.07	7,169,200.00		7,169,200.00
6. Prior Years' Taxes (Object 8043)	(491,383.14)		(491,383.14)	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,328,769.62		2,328,769.62	2,688,400.00		2,688,400.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	46,337,800.09		46,337,800.09	52,905,742.00		52,905,742.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	37,634,913.89		37,634,913.89	8,000,000.00		8,000,000.00
12. Parcel Taxes (Object 8621)	44,285,146.34		44,285,146.34	44,204,430.00		44,204,430.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	215,174,258.23	0.00	215,174,258.23	195,786,638.00	0.00	195,786,638.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	215,174,258.23	0.00	215,174,258.23	195,786,638.00	0.00	195,786,638.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,626,575.00			8,296,745.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			5,626,575.00			8,296,745.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	263,209,968.00		263,209,968.00	241,466,607.00		241,466,607.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(1,337,995.00)		(1,337,995.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	261,871,973.00	0.00	261,871,973.00	241,466,607.00	0.00	241,466,607.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	583,829,662.03		583,829,662.03	567,803,107.00		567,803,107.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,389,828.65		1,389,828.65	828,000.00		828,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			373,461,365.21			400,483,199.64
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0326			1.0005
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			400,483,199.64			415,628,933.60
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			215,174,258.23			195,786,638.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,043,841.60			4,046,040.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			190,935,516.41			228,139,040.60
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			190,935,516.41			228,139,040.60
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			969,066.62			619,093.25
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			216,143,324.85			196,405,731.25
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			189,966,449.79			227,519,947.35
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			216,143,324.85			
b. State Subventions (Line D8)			189,966,449.79			
c. Less: Excluded Appropriations (Line C23)			5,626,575.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			400,483,199.64			

[illegible]

**FORM ICR**  
**INDIRECT COST**  
**RATE WORKSHEET**

**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) 17,274,147.80
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 449,087,461.24

**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) 3.85%

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

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

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

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

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

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

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

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	13,163,555.81
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,872,879.63
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)	0.00
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)	2,124,436.64
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)	24,160,872.08
9. Carry-Forward Adjustment (Part IV, Line F)	(100,414.06)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,060,458.02

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	330,013,679.19
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	94,709,661.41
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	50,240,470.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,120,508.12
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	430,245.83
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)	5,698,002.63
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	199,622.00
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)	2,904,907.78
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)	168,483.10
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)	53,055,735.78
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)	3,180,883.43
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	13,827,037.16
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,961,844.62
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)	570,511,081.30

**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) 4.23%

**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) 4.22%

**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>24,160,872.08</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>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.25%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.25%) times Part III, Line B19); zero if positive	<u>(100,414.06)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(100,414.06)</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>4.22%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-50,207.03) is applied to the current year calculation and the remainder (\$-50,207.03) is deferred to one or more future years:	<u>4.23%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-33,471.35) is applied to the current year calculation and the remainder (\$-66,942.71) is deferred to one or more future years:	<u>4.23%</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>(100,414.06)</u>

# **FORM L**

## **LOTTERY REPORT**



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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		770,184.52	770,184.52
2. State Lottery Revenue	8560	5,000,169.22		1,829,421.34	6,829,590.56
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)		5,000,169.22	0.00	2,599,605.86	7,599,775.08
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	3,501,007.71			3,501,007.71
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,499,161.51			1,499,161.51
4. Books and Supplies	4000-4999	0.00		2,472,358.80	2,472,358.80
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 )		5,000,169.22	0.00	2,472,358.80	7,472,528.02
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	127,247.06	127,247.06
<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 PCR**  
**GENERAL FUND &**  
**CHARTER SCHOOLS**  
**FUND PROGRAM**  
**COST REPORT**

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	3,913.49	0.00	3,913.49	201.01		4,114.50
1110	Regular Education, K–12	347,662,257.34	54,275,156.04	401,937,413.38	20,644,422.77		422,581,836.15
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,654,630.61	525,743.23	2,180,373.84	111,988.98		2,292,362.82
3300	Independent Study Centers	2,532,227.96	381,236.69	2,913,464.65	149,642.19		3,063,106.84
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	531,087.58	124,765.36	655,852.94	33,686.10		689,539.04
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	12,606,270.54	382,759.79	12,989,030.33	667,146.24		13,656,176.57
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	23,413.58	0.00	23,413.58	1,202.57		24,616.15
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	112,001,478.82	10,944,510.02	122,945,988.84	6,314,786.55		129,260,775.39
6000	Regional Occupational Ctr/Prg (ROC/P)	204,019.44	33,100.23	237,119.67	12,179.01		249,298.68
<b>Other Goals</b>							
7110	Nonagency - Educational	1,082,400.90	0.00	1,082,400.90	55,594.58		1,137,995.48
7150	Nonagency - Other	428,839.87	0.00	428,839.87	22,026.19	450,866.06	
8100	Community Services	430,245.83	0.00	430,245.83	22,098.41	452,344.24	
8500	Child Care and Development Services	3,744,947.71	0.00	3,744,947.71	192,349.06	3,937,296.77	
<b>Other Costs</b>							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					49,462.67	49,462.67
----	Other Outgo					12,414,271.56	12,414,271.56
<b>Other Funds</b>			0.00	0.00	1,840,737.74		1,840,737.74
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)						
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	482,905,733.67	66,667,271.36	549,573,005.03	29,217,881.45	12,463,734.23	591,254,620.71

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	3,722,973.93	43,899,155.90	6,653,026.21	54,275,156.04
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	7,249.26	518,493.97	0.00	525,743.23
3300	Independent Study Centers	10,883.86	370,352.83	0.00	381,236.69
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	1,314.42	123,450.94	0.00	124,765.36
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	259,308.85	123,450.94	0.00	382,759.79
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	239,211.64	4,740,516.27	5,964,782.11	10,944,510.02
6000	ROC/P	33,100.23	0.00	0.00	33,100.23
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		4,274,042.19	49,775,420.85	12,617,808.32	66,667,271.36

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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	5,783,125.13
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	199,622.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,986,062.69
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,099,251.57
5	Total Central Administration Costs in General Fund and Charter Schools Funds	30,068,061.39
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	482,905,733.67
2	Total Allocated Costs (from Form PCR, Column 2, Total)	66,667,271.36
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	549,573,005.03
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	3,180,883.43
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	13,827,037.16
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	18,830,396.26
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	35,838,316.85
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		585,411,321.88
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		5.14%

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	3,913.49	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	3,913.49
1110	Regular Education, K-12	241,930,692.92	11,942,853.17	31,257,341.40	35,063,637.01	9,516,303.31	0.00	12,250,636.20			5,700,793.33	0.00	347,662,257.34
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	650,181.25	0.00	59,784.59	761,388.19	0.00	0.00	0.00			183,276.58	0.00	1,654,630.61
3300	Independent Study Centers	1,539,456.87	1,169.14	122,754.70	671,216.22	0.00	0.00	0.00			197,631.03	0.00	2,532,227.96
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	166,477.06	0.00	0.00	251,271.64	0.00	0.00	0.00			113,338.88	0.00	531,087.58
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	8,155,498.42	1,220,683.67	2,394,110.12	830,349.18	5,629.15	0.00	0.00			0.00	0.00	12,606,270.54
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	399.00	23,014.58	0.00	0.00	0.00	0.00	0.00			0.00	0.00	23,413.58
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	78,071,761.34	231,846.60	3,477,924.04	2,043,729.94	28,174,108.69	0.00	0.00			2,108.21	0.00	112,001,478.82
6000	ROC/P	0.00	204,019.44	0.00	0.00	0.00	0.00	0.00			0.00	0.00	204,019.44
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,082,400.90	0.00	0.00	1,082,400.90
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	428,839.87	0.00	0.00	0.00	0.00	428,839.87
8100	Community Services		0.00	0.00	0.00	0.00	0.00		430,245.83	0.00	0.00	0.00	430,245.83
8500	Child Care and Development Services	3,306,670.37	0.00	438,277.34	0.00	0.00	0.00		0.00	0.00	0.00	0.00	3,744,947.71
<b>Total Direct Charged Costs</b>		333,825,050.72	13,623,586.60	37,750,192.19	39,621,592.18	37,696,041.15	0.00	12,679,476.07	430,245.83	1,082,400.90	6,197,148.03	0.00	482,905,733.67

\* Functions 7100-7199 for goals 8100 and 8500

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			49,462.67		49,462.67
Other Outgo (Objects 1000-7999)				12,414,271.56	12,414,271.56
<b>Total Other Costs</b>	0.00	0.00	49,462.67	12,414,271.56	12,463,734.23

**FORM PCRAF**  
**GENERAL FUND**  
**AND CHARTER**  
**SCHOOL**  
**FUND—PROGRAM**  
**COST**



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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,544,201.55	1,545,952.99	183,887.65	0.00	49,775,420.86	0.00	12,617,808.32
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	67.27	313.25	244.60	76.05	1,778.00		2,175.00
3100 Alternative Schools							
3200 Continuation Schools		1.00	4.50		21.00		
3300 Independent Study Centers		2.00	3.50		15.00		
3400 Opportunity Schools							
3550 Community Day Schools			2.00		5.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education	5.20	18.56	12.50		5.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	3.70	25.40	12.50	49.10	192.00		1,950.00
6000 ROC/P	1.00		0.20				
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	77.17	360.21	279.80	125.15	2,016.00	0.00	4,125.00

**REPORT  
SEMA  
SPECIAL  
EDUCATION  
MAINTENANCE OF  
EFFORT—LEA  
EXPENDITURES**

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	101,908,796.27	1,969,552.44
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	101,908,796.27	1,969,552.44
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet		
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)		0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									6,760
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	103,830.94	547,853.02	228,631.20	1,054,056.52	5,179,835.80	28,921,801.93		36,036,009.41
2000-2999	Classified Salaries	0.00	109,484.60	0.00	16,610.09	717,602.88	350,754.07	16,344,178.79		17,538,630.43
3000-3999	Employee Benefits	0.00	117,500.11	316,628.75	163,309.19	1,094,573.05	2,927,352.92	27,706,484.01		32,325,848.03
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	534.52	0.00	253,486.22		254,020.74
5000-5999	Services and Other Operating Expenditures	21,070,721.10	0.00	0.00	0.00	600.00	0.00	4,758,464.96		25,829,786.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	17,184.15		17,184.15
7130	State Special Schools	87,905.00	0.00	0.00	0.00	0.00	0.00	0.00		87,905.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,158,626.10	330,815.65	864,481.77	408,550.48	2,867,366.97	8,457,942.79	78,001,600.06	0.00	112,089,383.82
7310	Transfers of Indirect Costs	459.60	0.00	0.00	6,465.00	7,647.60	0.00	371,332.25		385,904.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,944,509.99								10,944,509.99
	Total Indirect Costs and PCR Allocations	10,944,969.59	0.00	0.00	6,465.00	7,647.60	0.00	371,332.25	0.00	11,330,414.44
	TOTAL COSTS	32,103,595.69	330,815.65	864,481.77	415,015.48	2,875,014.57	8,457,942.79	78,372,932.31	0.00	123,419,798.26
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	158,045.20	0.00	11,350.32		169,395.52
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	104,396.30	0.00	4,839,144.94		4,943,541.24
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	154,644.01	0.00	3,580,589.27		3,735,233.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	534.52	0.00	0.00		534.52
5000-5999	Services and Other Operating Expenditures	14,141.40	0.00	0.00	0.00	600.00	0.00	541,491.08		556,232.48
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,141.40	0.00	0.00	0.00	418,220.03	0.00	8,972,575.61	0.00	9,404,937.04
7310	Transfers of Indirect Costs	459.60	0.00	0.00	0.00	7,647.60	0.00	290,927.93		299,035.13
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	459.60	0.00	0.00	0.00	7,647.60	0.00	290,927.93	0.00	299,035.13
	TOTAL BEFORE OBJECT 8980	14,601.00	0.00	0.00	0.00	425,867.63	0.00	9,263,503.54	0.00	9,703,972.17
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									9,703,972.17

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	103,830.94	547,853.02	228,631.20	896,011.32	5,179,835.80	28,910,451.61		35,866,613.89
2000-2999	Classified Salaries	0.00	109,484.60	0.00	16,610.09	613,206.58	350,754.07	11,505,033.85		12,595,089.19
3000-3999	Employee Benefits	0.00	117,500.11	316,628.75	163,309.19	939,929.04	2,927,352.92	24,125,894.74		28,590,614.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	253,486.22		253,486.22
5000-5999	Services and Other Operating Expenditures	21,056,579.70	0.00	0.00	0.00	0.00	0.00	4,216,973.88		25,273,553.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	17,184.15		17,184.15
7130	State Special Schools	87,905.00	0.00	0.00	0.00	0.00	0.00	0.00		87,905.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,144,484.70	330,815.65	864,481.77	408,550.48	2,449,146.94	8,457,942.79	69,029,024.45	0.00	102,684,446.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,465.00	0.00	0.00	80,404.32		86,869.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,944,509.99								10,944,509.99
	Total Indirect Costs and PCR Allocations	10,944,509.99	0.00	0.00	6,465.00	0.00	0.00	80,404.32	0.00	11,031,379.31
	TOTAL BEFORE OBJECT 8980	32,088,994.69	330,815.65	864,481.77	415,015.48	2,449,146.94	8,457,942.79	69,109,428.77	0.00	113,715,826.09
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									113,715,826.09
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	397,881.07	0.00	0.00	42,462.74	1,145,310.08		1,585,653.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	54,392.23		54,392.23
3000-3999	Employee Benefits	0.00	0.00	183,768.75	0.00	0.00	14,834.14	584,069.77		782,672.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	87,905.00	0.00	0.00	0.00	0.00	0.00	0.00		87,905.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	87,905.00	0.00	581,649.82	0.00	0.00	57,296.88	1,783,772.08	0.00	2,510,623.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	87,905.00	0.00	581,649.82	0.00	0.00	57,296.88	1,783,772.08	0.00	2,510,623.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									67,697,721.31
	TOTAL COSTS									70,208,345.09

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

**REPORT  
SEMB  
SPECIAL  
EDUCATION  
MAINTENANCE OF  
EFFORT—SELPA**

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT										6,760	
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)												
1000-1999	Certificated Salaries	0.00	103,830.94	547,853.02	228,631.20	1,054,056.52	5,179,835.80	28,921,801.93			36,036,009.41	
2000-2999	Classified Salaries	0.00	109,484.60	0.00	16,610.09	717,602.88	350,754.07	16,344,178.79			17,538,630.43	
3000-3999	Employee Benefits	0.00	117,500.11	316,628.75	163,309.19	1,094,573.05	2,927,352.92	27,706,484.01			32,325,848.03	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	534.52	0.00	253,486.22			254,020.74	
5000-5999	Services and Other Operating Expenditures	21,070,721.10	0.00	0.00	0.00	600.00	0.00	4,758,464.96			25,829,786.06	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	17,184.15			17,184.15	
7130	State Special Schools	87,905.00	0.00	0.00	0.00	0.00	0.00	0.00			87,905.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Direct Costs	21,158,626.10	330,815.65	864,481.77	408,550.48	2,867,366.97	8,457,942.79	78,001,600.06	0.00		112,089,383.82	
7310	Transfers of Indirect Costs	459.60	0.00	0.00	6,465.00	7,647.60	0.00	371,332.25			385,904.45	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
PCRA	Program Cost Report Allocations (non-add)	10,944,509.99										10,944,509.99
	Total Indirect Costs	459.60	0.00	0.00	6,465.00	7,647.60	0.00	371,332.25	0.00		385,904.45	
	TOTAL COSTS	21,159,085.70	330,815.65	864,481.77	415,015.48	2,875,014.57	8,457,942.79	78,372,932.31	0.00		112,475,288.27	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)												
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	158,045.20	0.00	11,350.32			169,395.52	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	104,396.30	0.00	4,839,144.94			4,943,541.24	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	154,644.01	0.00	3,580,589.27			3,735,233.28	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	534.52	0.00	0.00			534.52	
5000-5999	Services and Other Operating Expenditures	14,141.40	0.00	0.00	0.00	600.00	0.00	541,491.08			556,232.48	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Direct Costs	14,141.40	0.00	0.00	0.00	418,220.03	0.00	8,972,575.61	0.00		9,404,937.04	
7310	Transfers of Indirect Costs	459.60	0.00	0.00	0.00	7,647.60	0.00	290,927.93			299,035.13	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
	Total Indirect Costs	459.60	0.00	0.00	0.00	7,647.60	0.00	290,927.93	0.00		299,035.13	
	TOTAL BEFORE OBJECT 8980	14,601.00	0.00	0.00	0.00	425,867.63	0.00	9,263,503.54	0.00		9,703,972.17	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										0.00	
	TOTAL COSTS										9,703,972.17	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	103,830.94	547,853.02	228,631.20	896,011.32	5,179,835.80	28,910,451.61		35,866,613.89
2000-2999	Classified Salaries	0.00	109,484.60	0.00	16,610.09	613,206.58	350,754.07	11,505,033.85		12,595,089.19
3000-3999	Employee Benefits	0.00	117,500.11	316,628.75	163,309.19	939,929.04	2,927,352.92	24,125,894.74		28,590,614.75
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	253,486.22		253,486.22
5000-5999	Services and Other Operating Expenditures	21,056,579.70	0.00	0.00	0.00	0.00	0.00	4,216,973.88		25,273,553.58
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	17,184.15		17,184.15
7130	State Special Schools	87,905.00	0.00	0.00	0.00	0.00	0.00	0.00		87,905.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,144,484.70	330,815.65	864,481.77	408,550.48	2,449,146.94	8,457,942.79	69,029,024.45	0.00	102,684,446.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	6,465.00	0.00	0.00	80,404.32		86,869.32
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,944,509.99								10,944,509.99
	Total Indirect Costs	0.00	0.00	0.00	6,465.00	0.00	0.00	80,404.32	0.00	86,869.32
	TOTAL BEFORE OBJECT 8980	21,144,484.70	330,815.65	864,481.77	415,015.48	2,449,146.94	8,457,942.79	69,109,428.77	0.00	102,771,316.10
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									102,771,316.10
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	397,881.07	0.00	0.00	42,462.74	1,145,310.08		1,585,653.89
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	54,392.23		54,392.23
3000-3999	Employee Benefits	0.00	0.00	183,768.75	0.00	0.00	14,834.14	584,069.77		782,672.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	87,905.00	0.00	0.00	0.00	0.00	0.00	0.00		87,905.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	87,905.00	0.00	581,649.82	0.00	0.00	57,296.88	1,783,772.08	0.00	2,510,623.78
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	87,905.00	0.00	581,649.82	0.00	0.00	57,296.88	1,783,772.08	0.00	2,510,623.78
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									67,697,721.31
	TOTAL COSTS									70,208,345.09

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



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								6,760
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	71,909.00	17,849.00	230,023.00	1,133,673.00	36,523,627.00		37,977,081.00
2000-2999	Classified Salaries	0.00	101,054.00	0.00	16,367.00	715,554.00	17,450,436.00		18,283,411.00
3000-3999	Employee Benefits	0.00	109,516.00	133,519.00	166,457.00	1,179,503.00	34,662,355.00		36,251,350.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	1,966.00	485,896.00		487,862.00
5000-5999	Services and Other Operating Expenditures	14,749.00	0.00	0.00	0.00	600.00	20,786,535.00		20,801,884.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	14,749.00	282,479.00	151,368.00	412,847.00	3,031,296.00	109,948,849.00	0.00	113,841,588.00
7310	Transfers of Indirect Costs	764.00	0.00	0.00	10,754.00	10,896.00	577,871.00		600,285.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	764.00	0.00	0.00	10,754.00	10,896.00	577,871.00	0.00	600,285.00
	TOTAL COSTS	15,513.00	282,479.00	151,368.00	423,601.00	3,042,192.00	110,526,720.00	0.00	114,441,873.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	71,909.00	17,849.00	230,023.00	981,344.00	36,512,277.00		37,813,402.00
2000-2999	Classified Salaries	0.00	101,054.00	0.00	16,367.00	614,227.00	12,503,477.00		13,235,125.00
3000-3999	Employee Benefits	0.00	109,516.00	133,519.00	166,457.00	1,019,568.00	30,747,602.00		32,176,662.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	485,896.00		485,896.00
5000-5999	Services and Other Operating Expenditures	1,000.00	0.00	0.00	0.00	0.00	20,219,896.00		20,220,896.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	40,000.00		40,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,000.00	282,479.00	151,368.00	412,847.00	2,615,139.00	100,509,148.00	0.00	103,971,981.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	10,754.00	0.00	133,931.00		144,685.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	10,754.00	0.00	133,931.00	0.00	144,685.00
	TOTAL BEFORE OBJECT 8980	1,000.00	282,479.00	151,368.00	423,601.00	2,615,139.00	100,643,079.00	0.00	104,116,666.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,876,389.00
	TOTAL COSTS								105,993,055.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	658,933.00		658,933.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	315,621.00		315,621.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	6,303.00		6,303.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	980,857.00	0.00	980,857.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	980,857.00	0.00	980,857.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								1,876,389.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								68,597,770.00
	TOTAL COSTS								71,455,016.00

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

**FORM SIAA**  
**SUMMARY OF**  
**INTERFUND**  
**ACTIVITIES FOR**  
**ALL FUNDS**

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(889,931.53)	0.00	(850,179.95)				
Other Sources/Uses Detail					264,067.00	886,044.00		
Fund Reconciliation							4,425,107.58	5,457,568.19
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	365.01	0.00	87,774.39	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	26,873.71
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	998,651.67	0.00	423,874.40	0.00				
Other Sources/Uses Detail					0.00	57,224.00		
Fund Reconciliation							0.00	809.19
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(118,985.15)	338,531.16	0.00				
Other Sources/Uses Detail					0.00	206,843.00		
Fund Reconciliation							0.00	5,388.29
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	7,400.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							30,036.37	104,724.49
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							75,103.49	254.76
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	13,856.98
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					886,044.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,079,228.17	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,008,916.68	(1,008,916.68)	850,179.95	(850,179.95)	1,150,111.00	1,150,111.00	5,609,475.61	5,609,475.61

# **LCFF**

## **CALCULATION**

## **WORKSHEET**

Oakland Unified (61259)						
LOCAL CONTROL FUNDING FORMULA				2019-20		
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		2019-20
	3.260%		0.00%	76.48%	76.48%	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	12,331.18	7,702	801	1,301	913	132,151,296
Grades 4-6	7,967.18	7,818		1,196	840	78,504,564
Grades 7-8	4,462.12	8,050		1,231	865	45,272,214
Grades 9-12	8,938.89	9,329	243	1,464	1,028	107,840,252
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	33,699.37	276,573,132	12,049,426	44,147,707	30,998,062	363,768,327
Targeted Instructional Improvement Block Grant						10,094,682
Home-to-School Transportation						5,724,962
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						379,587,971
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT				-		
CALCULATE LCFF FLOOR						
				12-13 Rate	19-20 ADA	
Current year Funded ADA times Base per ADA				5,238.35	33,699.37	176,529,095
Current year Funded ADA times Other RL per ADA				65.08	33,699.37	2,193,155
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						67,542,666
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 3,676.12	33,699.37	123,882,928
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						370,147,844

Oakland Unified (61259)				
LOCAL CONTROL FUNDING FORMULA			2019-20	
CALCULATE LCFF PHASE-IN ENTITLEMENT				
			2019-20	
LOCAL CONTROL FUNDING FORMULA TARGET			379,587,971	
LOCAL CONTROL FUNDING FORMULA FLOOR			370,147,844	
LCFF Need (LCFF Target less LCFF Floor, if positive)			-	
Current Year Gap Funding			100.00%	-
ECONOMIC RECOVERY PAYMENT			-	
Miscellaneous Adjustments			-	
LCFF Entitlement before Minimum State Aid provision			379,587,971	
CALCULATE STATE AID				
Transition Entitlement			379,587,971	
Local Revenue (including RDA)			(117,715,998)	
Gross State Aid			261,871,973	
CALCULATE MINIMUM STATE AID				
	12-13 Rate	19-20 ADA	N/A	
2012-13 RL/Charter Gen BG adjusted for ADA	5,303.44	33,699.37	178,722,587	
2012-13 NSS Allowance (deficated)			-	
Minimum State Aid Adjustments			-	
Less Current Year Property Taxes/In Lieu			(117,715,998)	
Subtotal State Aid for Historical RL/Charter General BG			61,006,589	
Categorical funding from 2012-13			67,542,666	
Charter Categorical Block Grant adjusted for ADA			-	
Minimum State Aid Guarantee Before Proration Factor			128,549,255	
Proration Factor				
Minimum State Aid Guarantee			128,549,255	
CHARTER SCHOOL MINIMUM STATE AID OFFSET				
Local Control Funding Formula Target Base (2019-20 forward)			-	
Minimum State Aid plus Property Taxes including RDA			-	
Offset			-	
Minimum State Aid Prior to Offset			-	
Total Minimim State Aid with Offset			-	
TOTAL STATE AID			261,871,973	
Additional State Aid (Additional SA)			-	
LCFF Phase-In Entitlement				
(before COE transfer, Choice & Charter Supplemental)			379,587,971	
CHANGE OVER PRIOR YEAR	1.14%	4,283,045		
LCFF Entitlement PER ADA			11,264	
PER ADA CHANGE OVER PRIOR YEAR	2.87%	314		
BASIC AID STATUS (school districts only)			Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES				
		Increase	2019-20	
State Aid	-3.10%	(8,370,423)	261,871,973	
Property Taxes net of in-lieu	12.04%	12,653,468	117,715,998	
Charter in-Lieu Taxes	0.00%	-	-	
LCFF pre COE, Choice, Supp	1.14%	4,283,045	379,587,971	



# CASHFLOW SUMMARY

## Fund 01 - Actuals through June

Fiscal Year 2019/20

	Object	Beginning Balance	July	August	September	October	November	December	
<b>A. BEGINNING CASH</b>	9110		69,539,310.19	48,006,453.23	22,700,208.94	19,105,085.47	31,139,081.69	5,587,211.44	
<b>B. RECEIPTS</b>									
LCFF Revenue Sources									
Principal Apportionment	8010-8019		11,246,420.00	11,246,420.00	34,642,432.00	20,243,556.00	20,243,556.00	33,577,801.00	
Property Taxes	8020-8079		707,599.21	5,308,231.91	4,502,696.76		1,069,328.34	54,951,518.62	
Miscellaneous Funds	8080-8099			2,338,168.00-	4,676,340.00-	3,204,102.00-	3,117,558.00-	3,117,558.00-	
Federal Revenues	8100-8299		1,258,638.12	20,050.02	383,789.38	3,044,784.11	4,573,787.30	163,214.13	
Other State Revenues	8300-8599		2,308,946.37	2,285,487.49	2,971,154.00	2,103,444.88	3,156,889.00	3,083,885.75	
Other Local Revenues	8600-8799		2,760,386.28	2,855,618.47	1,250.54	1,179,482.33	1,044,367.25	23,116,200.77	
Interfund Transfers In	8910-8929					264,067.00		52,447.32	
All Other Financing Sources	8930-8979								
Undefined Objects									
<b>TOTAL RECEIPTS</b>		.00	18,281,989.98	19,377,639.89	37,824,982.68	23,631,232.32	26,970,369.89	111,827,509.59	
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999		8,468,119.33	18,321,635.40	18,785,912.27	18,510,809.57	18,788,069.62	18,827,103.66	
Classified Salaries	2000-2999		4,838,162.13	6,320,234.78	8,405,317.30	8,925,045.83	8,073,535.53	8,081,937.15	
Employee Benefits	3000-3999		4,924,855.72	11,596,783.20	12,757,861.39	13,127,766.12	13,077,110.07	12,875,867.90	
Books and Supplies	4000-4999		53,266.78-	796,562.92	816,798.51	2,450,315.35	942,899.89	898,126.91	
Services	5000-5999		102,031.00-	5,049,348.03	4,090,708.77	5,341,684.81	7,757,364.20	8,433,055.25	
Capital Outlay	6000-6599				5,572.15	44,473.86	43,704.00		
Other Outgo	7000-7499		544,258.76	545,393.04	546,527.31	529,058.74	548,795.87	723,398.94	
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
Undefined Objects									
<b>TOTAL DISBURSEMENTS</b>		.00	18,620,098.16	42,629,957.37	45,408,697.70	48,929,154.28	49,231,479.18	49,839,489.81	
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	153,575.00-	9,783.53-	5,189.60	8,437.97-	4,704.06	5,262.33		
Accounts Receivable	9200-9299	25,801,352.80-	1,845,388.23	3,893,299.78	3,905,367.61	7,532,065.57	3,294,187.27-	11,328,400.77	
Due From Other Funds	9310	677,143.68-	356,062.46	43,378.21	4,722,297.59-				
Stores	9320								
Prepaid Expenditures	9330	139,028.83-	139,028.83						
Other Current Assets	9340								
Deferred Outflows of Resrcs	9490								
Undefined Objects									
<b>SUBTOTAL ASSETS</b>		26,771,100.31-	2,330,695.99	3,941,867.59	825,367.95-	7,536,769.63	3,288,924.94-	11,328,400.77	
(continued)									

Selection Grouped by Org, Fund, Filtered by (Org = 30, Actuals Thru Period = 12, Fund = 010, Use SACS? = Y, Restricted? = Y, Cash JE Only? = N, Separate? = Y)

ESCAPE ONLINE

Page 1 of 4

Fund 01 - Actuals through June		Fiscal Year 2019/20							
	Object	Beginning Balance	July	August	September	October	November	December	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	21,384,135.11	21,029,188.00-	57,855.21-	1,698.08-	143,107.00-	1,836.02-	6,532.25-	
Due To Other Funds	9610	1,215,641.60		5,937,939.19-	4,722,297.59				
Current Loans	9640					30,000,000.00			
Unearned Revenues	9650	2,464,641.23	2,496,256.77-			31,615.54			
Deferred Inflows of Resrcs	9690								
Undefined Objects									
SUBTOTAL LIABILITIES		25,064,417.94	23,525,444.77-	5,995,794.40-	4,813,959.50	29,795,148.55	1,836.02-	108,352.25	
<u>Nonoperating</u>									
Suspense Clearing	9910				93,359.99	93,359.99-		114,884.50	
<b>TOTAL BALANCE SHEET ITEMS</b>		1,706,682.37-	21,194,748.78-	2,053,926.81-	3,988,591.55	37,331,918.18	3,290,760.96-	11,436,753.02	
<b>E. NET INCREASE/DECREASE</b>									
B - C + D			21,532,856.96-	25,306,244.29-	3,595,123.47-	12,033,996.22	25,551,870.25-	73,424,772.80	
<b>F. ENDING CASH (A + E)</b>			48,006,453.23	22,700,208.94	19,105,085.47	31,139,081.69	5,587,211.44	79,011,984.24	
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>									

## Fund 01 - Actuals through June

Fiscal Year 2019/20

	Object	January	February	March	April	May	June	Total	Budget
<b>A. BEGINNING CASH</b>	9110	79,011,984.24	60,044,211.47	68,282,289.17	56,593,693.58	53,646,887.88	43,380,538.15		
<b>B. RECEIPTS</b>									
LCFF Revenue Sources									
Principal Apportionment	8010-8019	20,323,320.00	19,087,495.00	33,927,822.00	18,947,894.00	19,087,495.00	19,297,762.00	261,871,973.00	276,918,315.00
Property Taxes	8020-8079	7,653,682.49	33,335,308.36	814,744.14	33,482,420.47	15,152,781.59	19,204,225.88	159,245,684.51	143,582,208.00
Miscellaneous Funds	8080-8099	1,992,903.00	3,117,558.00	5,142,067.00	2,641,747.00	2,641,747.00	6,119,010.92	38,108,758.92	35,293,429.00
Federal Revenues	8100-8299	6,093,607.93	51,487.17	5,123,053.00	1,173,154.84	1,351,934.52	22,673,477.83	45,910,978.35	56,586,011.31
Other State Revenues	8300-8599	4,699,126.22	2,149,647.43	4,364,748.27	5,608,273.00	2,417,879.00	38,989,370.05	74,138,851.46	71,432,207.14
Other Local Revenues	8600-8799	7,283,773.86	6,619,581.63	226,665.58	20,378,960.61	7,247,444.22	8,057,202.09	80,770,933.63	78,809,384.63
Interfund Transfers In	8910-8929	52,447.32						264,067.00	264,067.00
All Other Financing Sources	8930-8979								
Undefined Objects									
<b>TOTAL RECEIPTS</b>		28,700,795.20	58,125,961.59	37,685,477.71	76,948,955.92	42,615,787.33	102,103,026.93	584,093,729.03	592,298,764.08
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	18,969,358.30	19,483,677.26	19,141,806.35	19,468,990.34	19,773,964.34	7,911,025.08	206,450,471.52	209,447,804.86
Classified Salaries	2000-2999	8,055,499.79	7,999,283.75	8,176,171.31	8,016,634.85	7,745,288.63	8,530,099.32	93,167,210.37	94,158,793.84
Employee Benefits	3000-3999	12,933,935.96	12,681,180.25	13,204,377.57	13,099,377.27	13,078,063.49	33,386,750.76	166,743,929.70	161,686,496.21
Books and Supplies	4000-4999	1,046,103.12	694,023.46	831,727.47	1,015,758.77	2,132,754.25	7,738,960.60	19,310,764.47	21,318,399.00
Services	5000-5999	8,312,696.60	8,776,324.23	7,793,984.55	7,578,210.68	9,505,869.13	20,306,856.11	92,844,071.36	99,866,956.72
Capital Outlay	6000-6599	36,222.72	74,255.08	149,486.13	154,831.06	112,736.02	552,800.66	1,174,081.68	1,374,976.44
Other Outgo	7000-7499	560,131.33	194,739.03	21,666.41	162,934.10	93,390.00	6,251,086.90	10,678,047.61	11,363,714.06
Interfund Transfers Out	7600-7629						886,044.00	886,044.00	886,044.00
All Other Financing Uses	7630-7699								
Undefined Objects									
<b>TOTAL DISBURSEMENTS</b>		49,913,947.82	49,903,483.06	49,275,886.97	49,496,737.07	52,442,065.86	85,563,623.43	591,254,620.71	600,103,185.13
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	1,998,764.41	3,200.00	2,000,000.00		326,101.30	4,879.06	329,610.28	
Accounts Receivable	9200-9299	467,364.68	120,655.75		2,997.68		77,794,510.42	51,993,157.62	
Due From Other Funds	9310			2,000,000.00			6,923,196.67	600,339.75	
Stores	9320								
Prepaid Expenditures	9330							139,028.83	
Other Current Assets	9340								
Deferred Outflows of Resrcs	9490								
Undefined Objects									
<b>SUBTOTAL ASSETS</b>		1,531,399.73	123,855.75	.00	2,997.68	326,101.30	70,876,192.81	51,583,399.32	
(continued)									

Selection Grouped by Org, Fund, Filtered by (Org = 30, Actuals Thru Period = 12, Fund = 010, Use SACS? = Y, Restricted? = Y, Cash JE Only? = N, Separate? = Y)

ESCAPE ONLINE

Page 3 of 4

Fund 01 - Actuals through June								Fiscal Year 2019/20	
	Object	January	February	March	April	May	June	Total	Budget
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599	406,566.98	108,256.58-	98,186.33-	426,582.24-	89,409.89-	54,938,075.44	33,381,990.82	
Due To Other Funds	9610						4,395,423.52	3,179,781.92	
Current Loans	9640				30,000,000.00-				
Unearned Revenues	9650						2,840,635.27	375,994.04	
Deferred Inflows of Resrcs	9690								
Undefined Objects		3,485,097.10						3,485,097.10	
SUBTOTAL LIABILITIES		3,776,779.58	108,256.58-	98,186.33-	30,402,022.23-	113,969.90-	62,174,134.23	40,422,863.88	
<b>Nonoperating</b>									
Suspense Clearing	9910	114,884.50-			24,560.01	24,560.01-			
<b>TOTAL BALANCE SHEET ITEMS</b>		2,245,379.85	15,599.17	98,186.33-	30,399,024.55-	440,071.20-	8,702,058.58-	11,160,535.44-	
<b>E. NET INCREASE/DECREASE</b>									
B - C + D		18,967,772.77-	8,238,077.70	11,688,595.59-	2,946,805.70-	10,266,349.73-	7,837,344.92	18,321,427.12-	7,804,421.05-
<b>F. ENDING CASH (A + E)</b>		60,044,211.47	68,282,289.17	56,593,693.58	53,646,887.88	43,380,538.15	51,217,883.07		
<b>G. Ending Cash, Plus Cash Accruals and Adjustments</b>									

# **TECHNICAL REVIEW CHECKLIST WITH NO FATAL ERRORS**

Unaudited Actuals  
2020-21 Budget  
Technical Review Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

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

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3312-0-0000-0000-9740	3312	9740	1,269,387.00
Explanation:To realign funding for Spec Ed Idea Early Intervening.			
01-3318-0-0000-0000-9740	3318	9740	36,028.00
Explanation:To realign funding for Idea Part B Sec 61 Presch Ceis.			

### GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	3501	-87,724.00
Explanation:To realign St Unemploy Ins Certificated budget.			

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

**TECHNICAL REVIEW  
CHECKS  
UNAUDITED  
ACTUALS**



Unaudited Actuals  
2019-20 Unaudited Actuals  
Technical Review Checks

Oakland Unified

Alameda County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
11	0000	8699	-1,414.74
Explanation:Reissue of staled warrants from prior period.			
12	0000	8699	-772.51
Explanation:Reissue of staled warrants from prior period.			
13	0000	8699	-335.11
Explanation:Reissue of staled warrants from prior period.			
21	0000	8699	-89,870.12
Explanation:Reissue of staled warrants from prior period.			
25	0000	8699	-254.76
Explanation:Reissue of staled warrants from prior period.			
35	0000	8699	-154,307.75
Explanation:Reissue of staled warrants from prior period.			
67	0000	8699	-12,606.99
Explanation:Reissue of staled warrants from prior period.			

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
13	0000	-335.11
Explanation:Reissue of staled warrants from prior period.		

21	0000	-89,870.12
Explanation:Reissue of staled warrants from prior period.		
25	0000	-254.76
Explanation:Reissue of staled warrants from prior period.		
35	0000	-154,307.75
Explanation:Reissue of staled warrants from prior period.		
67	0000	-12,606.99
Explanation:Reissue of staled warrants from prior period.		

## **SUPPLEMENTAL CHECKS**

### **EXPORT CHECKS**

Checks Completed.

**UNAUDITED ACTUALS**  
**2019-2020**  
**FISCAL YEAR**

**POWERPOINT**  
**PRESENTATION**

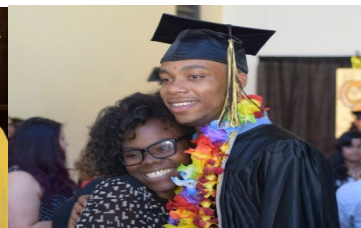


OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

# Oakland Unified School District

## 2019-20 Unaudited Actuals



Presented by Lisa Grant-Dawson, Chief Business Officer

Governing Board Meeting, September 9, 2020

Version 3

[www.ousd.org](http://www.ousd.org)



@OUSDnews

# Annual Financial Reporting Cycle

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- Adopted Budget - July 1 - June 30/Report - June 30
- **Unaudited Actuals - July 1 - June 30/Report: September 15**
  - **Audit complete by December 15**
- First Interim - July 1 - October 30/Report: December 15
- Second Interim - July 1 - January 31/Report: March 15
- Third Interim - July 1 - April 15/Report: June 1

# Unaudited Actuals Summary

Description	2019-20 Unaudited Actuals		
	Unrestricted (D)	Restricted (E)	Total Fund Col D + E ( F)
<b>A. Revenues</b>			
5) Total Revenues	398,245,991.78	185,583,670.25	583,829,662.03
<b>B. Expenditures</b>			
9) Total Expenditures	329,645,264.96	260,723,311.75	590,368,576.71
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	68,600,726.82	(75,139,641.50)	(6,538,914.68)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	(69,604,002.95)	68,982,025.95	(621,977.00)
E. Net Increase (Decrease) in Fund Balance (C +D4)	(1,003,276.13)	(6,157,615.55)	(7,160,891.68)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	34,047,094.00	40,683,990.00	74,731,084.00
2) Ending Balance, June 30 (E + F1e)	33,043,817.87	34,526,374.45	67,570,192.32
Est Actuals Ending fund Balance >>>	28,487,127.00	37,744,796.00	66,231,923.00
	16%	-9% <<Net Change to Estimated Actuals	



# Net Changes in Unaudited Actuals

---

- Revenues - Primary Drivers of Change
  - UnRestricted - \$1.7M lower than projection
    - Lower LCFF allocation by \$2.3M
    - Increase in Mandated Cost \$500K
  - Restricted - \$5M lower from projection
    - Title I - \$4.2M
    - Title II - \$700K
    - ASES - \$500K

# Net Changes in UnAudited Actuals

---

- UnRestricted Expenditures - Primary Drivers of Change
  - Certificated Salaries - \$2.5M lower than projection
    - Reduced Teacher Salary Spending
    - Increase of \$2.6M in substitute teacher salaries
    - Measure G \$1M allocation
  - Classified Salaries - \$150K lower than projection
    - Classified Support Salaries - \$900K below projection
    - Classified overtime - \$500K above projection



# Net Changes in Unaudited Actuals

---

- UnRestricted Expenditures - Primary Drivers of Change
  - Benefits - \$1.2M above projection
    - \$4.1M additional expense booked to Certificated Benefits to address Audit Finding 2019-007 correcting the improper accounting of Fund 67 for Health and Welfare/Non- Self-Insured activity
    - \$2M reduced spending in Classified Benefits
  - Books and Supplies - \$1.7M below projection
    - Textbooks - \$700K below spending
    - Office Supplies - \$500K below spending

# Net Changes in Unaudited Actuals

---

- UnRestricted Expenditures - Primary Drivers of Change
  - Services and Operating Expenditures - \$2.3M below projection
    - Consultants/Professional Services - \$1.2M
    - Licensing Fees - \$400K
    - Telephone - \$400K
  - Contributions - Net decrease from projection of \$1.3M
    - \$1.3M increase in Special Ed Contribution
    - Offset by increase of \$2.7M in Community Redevelopment proceeds

# Net Changes in Unaudited Actuals

---

- Restricted Expenditures - Primary Drivers of Change
  - Certificated Salaries - \$1.1M lower than projection
    - Reduced Spending in Teacher and Pupil Support Salaries
  - Classified Salaries - \$1.5M lower than projection
    - \$1.1M Administrator & Supervisor Salaries
    - \$200K overtime expenditures
  - Benefits - \$3.4M Above projections, though salary expenses are lower
    - GASB 68 requirement to make the STRS On-behalf Entry
    - Resource 7690 - \$4.9M entry

# Net Changes in Unaudited Actuals

---

- Restricted Expenditures - Primary Drivers of Change
  - Books and Supplies - \$500K below projections
    - Title IIA - \$435K Budgeted, no expenditures
    - Anticipate spending in 2020-21
  - Services and Operating Expenditures - \$2.4M below projection
    - Reduced spending in Consultant, Conferences, & Professional Services

# Ancillary Funds

- All Funds are performing within their funding streams and have positive Fund Balances.

Form/Fund - 2019-20 Unaudited Actuals	Ending Fund Balance
Form 11 - Adult Education Fund	\$ 1,910,235
Form 12 - Child Development Fund	\$ 2,245,956
Form 13 - Cafeteria Special Revenue Fund	\$ 7,670,891
Form 14 - Deferred Maintenance Fund	\$ 4,597,838
Form 21 - Building Fund	\$ 124,217,259
Form 25 - Capital Facilities Fund	\$ 5,464,801
Form 35 - County School Facilities Fund	\$ 9,040,886
Form 40 - Special Reserve fund for Capital Outlay Projects	\$ 1,212,953
Form 51 - Bond Interest and Redemption Fund	\$ 111,135,965
Form 67 – Self-Insurance Fund	\$ 17,036,716

# Next Steps

- Submission of Unaudited Actuals (UA) to Alameda County Office of Education (ACOE) by September 15th
- Distribution of UA Other to Auditors, Financial Advisors, Bond Reporting Agencies
- Unaudited Actuals Post-Mortem
  - Analysis of the prior year activity to discern impact and considerations to the 2020-21 budget, cash flow, etc.
- Continue Learning Loss and Spending Plan and Execution
- Complete 2019-20 Audit Prep-Work
- First Interim Preparation - December 2020
  - *No Fall revision projected at this time*



# Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

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**@OUSDnews**

Contact us for additional information [optional contact area]

Phone: 510.555.5555 | Email: [info@ousd.org](mailto:info@ousd.org)