



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 w/NO FATAL ERRORS |
| 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 9th Day of September, 2020.

OAKLAND UNIFIED SCHOOL DISTRICT



Jody London
President, Board of Education



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 |
| Total | \$ 74,731,090 | \$ 583,829,662 | \$ 590,990,554 | \$ 67,570,198 |

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 | Salesforce.org | 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 |
| Total | | 34,526,379.00 |

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 |
| Total | \$ 165,149,037 | \$ 341,794,254 | \$ 222,409,791 | \$ 284,533,499 |


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
Title
510-670-4218
Telephone
cclark@acoe.org
E-mail Address

For School District:

Lisa Grant-Dawson
Name
Chief Business Officer
Title
510-879-8855
Telephone
lisa.grantdawson@ousd.org
E-mail Address

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) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (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% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 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) | |
| G. ASSETS | | | | | | | | | |
| 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 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |

| | | | 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 | | | | | | | |
| (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 | | | % Diff Column C & F |
|--|----------------|-----------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Description | Resource Codes | Object Codes | | | | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 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% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 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% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 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 | | | | | | | | | |

| 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) | |
| (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% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| 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% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 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% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| 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% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (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% |
| TOTAL, OTHER FINANCING SOURCES/USES (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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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. EXPENDITURES | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (189,836.31) | (459,886.00) | 142.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (189,836.31) | (459,886.00) | 142.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,910,235.49 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 209,860.00 | 192,000.00 | -8.5% |
| TOTAL, FEDERAL REVENUE | | | 209,860.00 | 192,000.00 | -8.5% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 2,530,799.00 | 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 | | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 145,858.51 | 100,800.00 | -30.9% |
| TOTAL, REVENUES | | | 3,078,821.51 | 2,470,907.00 | -19.7% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| 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% |
| CLASSIFIED SALARIES | | | | | |
| 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% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 101,183.78 | 115,845.00 | 14.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

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

FORM 12

CHILD

DEVELOPMENT

FUND

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 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. EXPENDITURES | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 625,046.87 | (1,015,011.00) | -262.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 567,822.87 | (1,072,235.00) | -288.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 2,245,955.97 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 673,505.00 | 866,768.00 | 28.7% |
| TOTAL, FEDERAL REVENUE | | | 673,505.00 | 866,768.00 | 28.7% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 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% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| 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% |
| CLASSIFIED SALARIES | | | | | |
| 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% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 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% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 57,224.00 | 57,224.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 57,224.00 | 57,224.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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. EXPENDITURES | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 7,715,932.48 | (2,091,891.00) | -127.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 7,509,089.48 | (698,734.00) | -109.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 1,703,669.91 | | |
| 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 7,670,890.69 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| 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% |
| OTHER STATE REVENUE | | | | | |
| 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% |
| OTHER LOCAL REVENUE | | | | | |
| 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 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% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| 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 |
| INTERFUND TRANSFERS OUT | | | | | |
| 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% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 79,995.48 | 300,000.00 | 275.0% |
| 5) TOTAL, REVENUES | | | 79,995.48 | 300,000.00 | 275.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (130,004.52) | (195,258.00) | 50.2% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (130,004.52) | (195,258.00) | 50.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 4,597,838.13 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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 |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| 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% |
| CAPITAL OUTLAY | | | | | |
| 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% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 210,000.00 | 495,258.00 | 135.8% |

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

FORM 21

BUILDING FUND

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 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. EXPENDITURES | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (81,058,496.22) | (57,433,093.00) | -29.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 93,941,503.78 | (57,433,093.00) | -161.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 124,217,259.32 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 12,054.00 | 10,000.00 | -17.0% |
| TOTAL, OTHER STATE REVENUE | | | 12,054.00 | 10,000.00 | -17.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| 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% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| 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% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,371,918.39 | 4,320,000.00 | 214.9% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 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% |
| TOTAL, CAPITAL OUTLAY | | | 77,937,228.89 | 48,435,000.00 | -37.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 84,623,530.41 | 59,072,593.00 | -30.2% |

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

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 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% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,878,241.32 | 2,200,000.00 | -43.3% |
| 5) TOTAL, REVENUES | | | 3,878,241.32 | 2,200,000.00 | -43.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (12,598,668.28) | (737,900.00) | -94.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (12,598,668.28) | (737,900.00) | -94.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 5,464,800.97 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | |
| Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 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% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 16,476,909.60 | 2,937,900.00 | -82.2% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

FORM 35
COUNTY SCHOOL
FACILITIES FUND

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 244,525.04 | 225,000.00 | -8.0% |
| 5) TOTAL, REVENUES | | | 244,525.04 | 225,000.00 | -8.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 107,811.51 | (305,000.00) | -382.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 107,811.51 | (305,000.00) | -382.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 9,040,885.91 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 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% |
| 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 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 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% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 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% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 136,713.53 | 530,000.00 | 287.7% |

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

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

FORM 40

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 266,102.56 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 266,102.56 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (368,882.88) | (353,000.00) | -4.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 517,161.12 | (353,000.00) | -168.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 1,212,952.57 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| 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 |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 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% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 634,985.44 | 353,000.00 | -44.4% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 886,044.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 886,044.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,839,779.32 | (13,334,524.00) | -328.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 24,516,528.87 | (13,334,524.00) | -154.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2) | | | 111,135,964.55 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| 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% |
| OTHER STATE REVENUE | | | | | |
| 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% |
| OTHER LOCAL REVENUE | | | | | |
| 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 18,676,749.55 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 18,676,749.55 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 25,405,579.17 | 24,133,709.00 | -5.0% |
| 5) TOTAL, REVENUES | | | 25,405,579.17 | 24,133,709.00 | -5.0% |
| B. EXPENSES | | | | | |
| 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% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,143,053.94 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 5,143,053.94 | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 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 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 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 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2) | | | 17,036,716.14 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 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% |
| EMPLOYEE BENEFITS | | | | | |
| 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% |
| BOOKS AND SUPPLIES | | | | | |
| 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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| 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% |
| DEPRECIATION | | | | | |
| 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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

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 |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 33,698.68 | 33,698.68 | 33,698.68 | 33,717.00 | 33,717.00 | 33,717.00 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 33,698.68 | 33,698.68 | 33,698.68 | 33,717.00 | 33,717.00 | 33,717.00 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 33,698.68 | 33,698.68 | 33,698.68 | 33,717.00 | 33,717.00 | 33,717.00 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

FORM ASSET

SCHEDULE OF

CAPITAL ASSET

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|-----------|-----------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 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 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

**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) | | |
| AWARD | | |
| 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 |
| REVENUES | | |
| 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 |
| EXPENDITURES | | |
| 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 |
| RESTRICTED ENDING BALANCE | | |
| 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) | | |
| AWARD | | |
| 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 |
| REVENUES | | |
| 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 |
| EXPENDITURES | | |
| 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 |
| RESTRICTED ENDING BALANCE | | |
| 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) | | | | | | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 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 |

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

| STATE PROGRAM NAME | Low Performing Grant | Police Services | RRMA | TOTAL |
|--|----------------------|-----------------|---------------|----------------|
| RESOURCE CODE | 7510 | 7818 | 8150 | |
| REVENUE OBJECT | 8590 | 8699 | 8980 | |
| LOCAL DESCRIPTION (if any) | | | | |
| AWARD | | | | |
| 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 |
| REVENUES | | | | |
| 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 |
| EXPENDITURES | | | | |
| 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 |
| RESTRICTED ENDING BALANCE | | | | |
| 13. Current Year (line 4 minus line 10) | 1,075,376.41 | 8,729.19 | 502,658.20 | 2,477,733.73 |

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

| 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) | | | | | | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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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FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
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) | | | | | | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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 GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| 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) | | | | | | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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 GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

| 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 |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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 |

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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 | |
| AWARD | | | | |
| 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 |
| REVENUES | | | | |
| 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 |
| EXPENDITURES | | | | |
| 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 | | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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) | | | | | | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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 |

2019-20 Unaudited Actuals
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 | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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 |

2019-20 Unaudited Actuals
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 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 |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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 |

2019-20 Unaudited Actuals
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 | | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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 |

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

| 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 | | | | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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) | | | | | | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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) | | | | | | | |
| AWARD | | | | | | | |
| 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 |
| REVENUES | | | | | | | |
| 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 |
| EXPENDITURES | | | | | | | |
| 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 | TOTAL |
| RESOURCE CODE | |
| REVENUE OBJECT | |
| LOCAL DESCRIPTION (if any) | |
| AWARD | |
| 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 |
| REVENUES | |
| 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 |
| EXPENDITURES | |
| 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.

| |
|--|
| |
|--|

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 |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|-----------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| 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 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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% |

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

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 |
| A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2018-19 Actual | | | 2019-20 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 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 | Adjustments to 2018-19 | | | Adjustments to 2019-20 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | 0.00 | | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | 2019-20 P2 Report | | | 2020-21 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line A6) | 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 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2019-20 Actual | | | 2020-21 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 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 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 5,626,575.00 | | | 8,296,745.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 5,626,575.00 | | | 8,296,745.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 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 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 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 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | 2019-20 Actual | | | 2020-21 Budget | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 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 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 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

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 9th Day of September, 2020.

OAKLAND UNIFIED SCHOOL DISTRICT



Jody London
President, Board of Education



Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

Resolution No. 2021-0005

| Legislative File | |
|-------------------------|-----------------|
| File ID Number: | 20-1423 |
| Introduction Date: | 9/9/2020 |
| 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 |
| A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2018-19 Actual | | | 2019-20 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 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 | Adjustments to 2018-19 | | | Adjustments to 2019-20 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | 0.00 | | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district) | 2019-20 P2 Report | | | 2020-21 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line A6) | 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 |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED | 2019-20 Actual | | | 2020-21 Budget | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 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 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 5,626,575.00 | | | 8,296,745.00 |
| OTHER EXCLUSIONS | | | | | | |
| 20. Americans with Disabilities Act | | | | | | |
| 21. Unreimbursed Court Mandated Desegregation Costs | | | | | | |
| 22. Other Unfunded Court-ordered or Federal Mandates | | | | | | |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22) | | | 5,626,575.00 | | | 8,296,745.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 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 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 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 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | 2019-20 Actual | | | 2020-21 Budget | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 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 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 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 | | | |

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|---|----------------------|
| * Please provide below an explanation for each entry in the adjustments column. | |
| Recorded at unaudited. | |
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| Ryan Nguyen | 510-879-8886 |
| Gann Contact Person | Contact Phone Number |

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/)

(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.

| | |
|--|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>24,160,872.08</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 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> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (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> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>(100,414.06)</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>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> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <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 |
|--|---------------------------------------|---|--|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 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. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 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 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 127,247.06 | 127,247.06 |
| D. COMMENTS: | | | | | |

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 | | | |
| Instructional Goals | | | | | | | |
| 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 |
| Other Goals | | | | | | | |
| 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 | |
| Other Costs | | | | | | | |
| ---- | 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 |
| Other Funds | | | 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) | | | | | | |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 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 | |
| Instructional Goals | | | | | |
| 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 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 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)

| | | |
|--|--|----------------|
| A. Central Administration Costs in General Fund and Charter Schools Funds | | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 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. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 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 |
| C. Direct Charged Costs in Other Funds | | |
| 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 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 585,411,321.88 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 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 |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|----------------|
| Instructional Goals | | | | | | | | | | | | | |
| 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 |
| Other Goals | | | | | | | | | | | | | |
| 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 |
| Total Direct Charged Costs | | 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 |
| Total Other Costs | 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) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 2,544,201.55 | 1,545,952.99 | 183,887.65 | 0.00 | 49,775,420.86 | 0.00 | 12,617,808.32 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals Description | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | |
| 1110 Regular Education, K-12 | 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 | | | | |
| Other Goals Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| Other Funds Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 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 |
| C. Unduplicated Pupil Count | | |
| 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 |

Unaudited Actuals
Special Education Maintenance of Effort
2019-20 Actual vs. Actual Comparison Year
2019-20 Expenditures by LEA (LE-CY)

| 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 | 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 |
| 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 |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|----------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 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 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 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 |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|----------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 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 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 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 |
|--|---|--|-----------------------------------|---|--|---|--|--------------|----------------|
| | UNDUPLICATED PUPIL COUNT | | | | | | | | 6,760 |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 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 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 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 |
|---|--|--|-----------------------------------|---|--|---|--|--------------|---------------|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 |

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 | | | | |
| 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 | |
|-------------------------------------|-----------|-------------------|---------------|---------------|---------------|---------------|---------------|----------------|--|
| A. BEGINNING CASH | 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. RECEIPTS | | | | | | | | | |
| 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 | | | | | | | | | |
| TOTAL RECEIPTS | | .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 | |
| C. DISBURSEMENTS | | | | | | | | | |
| 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 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | .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 | |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <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 | | | | | | | | | |
| SUBTOTAL ASSETS | | 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 | |
| TOTAL BALANCE SHEET ITEMS | | 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 | |
| E. NET INCREASE/DECREASE | | | | | | | | | |
| 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 | |
| F. ENDING CASH (A + E) | | | 48,006,453.23 | 22,700,208.94 | 19,105,085.47 | 31,139,081.69 | 5,587,211.44 | 79,011,984.24 | |
| G. Ending Cash, Plus Cash Accruals and Adjustments | | | | | | | | | |

Fund 01 - Actuals through June

Fiscal Year 2019/20

| | Object | January | February | March | April | May | June | Total | Budget |
|-------------------------------------|-----------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|
| A. BEGINNING CASH | 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. RECEIPTS | | | | | | | | | |
| 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 | | | | | | | | | |
| TOTAL RECEIPTS | | 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 |
| C. DISBURSEMENTS | | | | | | | | | |
| 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 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | 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 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <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 | | | | | | | | | |
| SUBTOTAL ASSETS | | 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 |
| Liabilities and Deferred Inflows | | | | | | | | | |
| 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 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | 114,884.50- | | | 24,560.01 | 24,560.01- | | | |
| TOTAL BALANCE SHEET ITEMS | | 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- | |
| E. NET INCREASE/DECREASE | | | | | | | | | |
| 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- |
| F. ENDING CASH (A + E) | | 60,044,211.47 | 68,282,289.17 | 56,593,693.58 | 53,646,887.88 | 43,380,538.15 | 51,217,883.07 | | |
| G. Ending Cash, Plus Cash Accruals and Adjustments | | | | | | | | | |

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

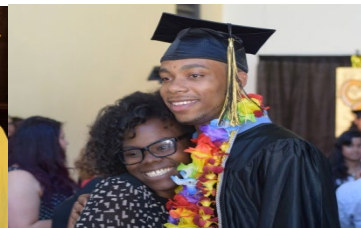


OAKLAND UNIFIED
SCHOOL DISTRICT

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



@OUSDnews

Annual Financial Reporting Cycle

- 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) |
| A. Revenues | | | |
| 5) Total Revenues | 398,245,991.78 | 185,583,670.25 | 583,829,662.03 |
| B. Expenditures | | | |
| 9) Total Expenditures | 329,645,264.96 | 260,723,311.75 | 590,368,576.71 |
| C. Excess (Deficiency) of Revenues Over Expenditures | 68,600,726.82 | (75,139,641.50) | (6,538,914.68) |
| D. Other Financing Sources/Uses | | | |
| 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**

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Phone: 510.555.5555 | Email: info@ousd.org