



Rocklin Unified School District

***Annual
Budget/Financial Reports
STATE REPORT***

2019-20 Estimated Actuals

2020-21 Budget

ROCKHILL UNIFIED SCHOOL DISTRICT
General Fund
Multiyear Projection

Based on Governor's May Revise Budget Proposal

	2019-20 Estimated Actuals	2020-21 Adopted Budget	2021-22 Projected Budget	2022-23 Projected Budget
A. TOTAL REVENUES AND FINANCING SOURCES	\$ 129,822,128	\$ 121,020,135	\$ 121,487,305	\$ 121,899,645
B. TOTAL EXPENDITURES & USES	(133,635,100)	(131,047,926)	(134,298,957)	(141,664,867)
TOTAL NET INCREASE (DECREASE) IN FUND BALANCE				
C. (Deficit Spending)	\$ (3,812,972)	\$ (10,027,791)	\$ (12,811,652)	\$ (19,765,222)
D. FUND BALANCE, RESERVES				
1. Beginning Fund Balance	27,019,782	23,206,810	13,179,019	367,367
2. Ending Fund Balance	\$ 23,206,810	\$ 13,179,019	\$ 367,367	\$ (19,397,855)
a. COMPONENTS OF FUND BALANCE				
1. Nonspendable	\$ 492,324	\$ 398,231	\$ 304,139	\$ 210,047
2. Restricted	6,985,338	7,192,888	7,576,760	6,669,171
3. Committed	613,834	668,752	723,670	605,559
4. Assigned				
a. Other assigned	2,578,877	648,437	444,012	444,012
b. Subsequent year unrestricted deficit spending	8,524,812			
5. Unassigned (REU)	\$ 4,011,625	\$ 4,270,711	\$ (8,681,214)	\$ (27,326,644)
REU as a % of total expenditures	3.00%	3.26%	-6.46%	-19.29%
REU and Subsequent yr deficit spending as a % of total expenditures	9.38%	3.26%	-6.46%	-19.29%
1% Reserve	1,336,351	1,310,479	1,342,990	1,416,649
3% Reserve	4,009,053	3,931,438	4,028,969	4,249,946

BUDGET ASSUMPTIONS

2020-21

- 1 LCFF funding model includes a 7.92% decrease applied to the target and an 80 increase in ADA equates to a \$7.7M cut in ongoing funding. Proportionality requires a decrease in supplemental services of \$366k, based on 3 yr average UPC % of 20.09%.
- 2 Lottery - \$207 (\$153 unrestricted) per prior year ADA
- 3 Mandated Cost Block Grant \$32.18 per prior year ADA grades K-8 & \$61.94 per prior year ADA grades 9-
- 4 84 growth K-12 enrollment (includes 60 in new Independent Study Program)
- 5 Staffing to ratio for gen ed teachers based on projected enrollment plus 3 FTE for class leveling
- 6 No compensation increases are included, other than step/column, and pension cost
- 7 Increase for step/column costs for eligible employees of approx. \$1.6M, net of retirement savings
- 8 Increase in PERS contribution by \$343k due to Governor's proposed rate of 20.7% (increase of .979%) and staffing adjustments
- 9 Decrease in STRS contribution of \$372k due to Governor's proposed rate of 16.15% (a decrease of .95%) and staffing adjustments
- 10 Decrease in Workers' Compensation costs of \$235k due to rate decrease from \$1.66 per \$100 of payroll to \$1.35
- 11 Increase in Property/Liability Insurance of \$430k
- 12 No increase in fuel and material costs
- 13 Eliminate one time expenditures and revenues
- 14 RRMA contribution decrease by \$267k to meet 3% set aside requirement
- 15 Increase in AB602 funding for special education through the Placer SELPA funding formulae, based on Governor's May Revise, of \$1.1M, net of impact on billback for services by PCOE
- 16 Increase in contribution to support special education and mental health of \$345k for total contribution of \$15.9M
- 17 Contribution of \$159k to JROTC Program
- 18 Contribution of \$20k to Dual Enrollment Program
- 19 Contribution of \$1.36M to Home to School and Special Education Transportation
- 20 Increase utility costs estimated normal school year attendance. Also included rate increases of 2.8% electricity, 4.28% garbage, 10% water, 0% gas

Rock Hill Unified School District
General Fund
Multiyear Projection

2020-21 Cont'd

- 21 Include Board election costs of \$48k
- 22 Included State on behalf STRS contribution and expenditures \$6M (GASB 68)
- 23 Added operational costs for new elementary school of \$108k, to maintain once completed
- 24 Federal ESSER funding and expenditures of \$529k for COVID-19 expenses are not included; once school opening plan is finalized, an expenditure plan for these funds will be prepared
- 25 No Federal CARES funding is included
- 26 Swept \$839k of ending balances at 6/30/2020 of site discretionary, SLIP, Pupil Testing, Medical Administrative Activities (MAA), Gate and Site Strategic Planning Seed Funds to unassigned fund balance.
- 27 **Budget Reductions and savings of \$467k approved by the Board 1/16/2019 and an additional \$735k in one-time reductions & \$2.7M in on-going reductions approved by the Board 3/4/2020**

28 **Unrestricted Fund Balance is projected to decrease by \$10.2M (based on current assumptions, including the Governor's May Revise of budget cuts of 10% to K-12 Education)**

2021-22

- 1 **LCFF funding model includes a 0% cost-of-living-adjustment on the target and a 72 increase in ADA. Proportionality requires an increase in supplemental services of \$40k based on 3 yr average UPC % of 20.18%.**
- 2 Lottery - \$207 (\$153 unrestricted) per prior year ADA
- 3 Mandated Cost Block Grant \$32.18 per prior year ADA grades K-8 & \$61.94 per prior year ADA grades 9-
- 4 75 growth K-12 enrollment
- 5 Increased staffing by 3 teachers for anticipated enrollment growth - \$299k
- 6 No compensation increases are included, other than step/column, and pension cost increases
- 7 Increase for step/column costs for eligible employees of approx. \$1.6M, net of retirement savings
- 8 Increase in PERS contribution of \$458k due to estimated rate increase of 2.14% and staffing adjustments
- 9 Increase in STRS contribution of \$71k based on a rate decrease of -.13% and staffing adjustments
- 10 Increase in fuel and material costs
- 11 Eliminate one time expenditures and revenues
- 12 RRMA contribution increase of \$289k to meet 3% set aside requirement
- 13 Increase in contribution to support special education and mental health of \$900k
- 14 Contribution of \$159k to JROTC Program
- 15 Contribution of \$20k to Dual Enrollment Program
- 16 Contribution of \$1.36M to Home to School and Special Education Transportation
- 17 Eliminate one time expenditures and revenues
- 18 Increase utility costs by 3% for estimated rate increases
- 19 Exclude Board election costs of \$48k
- 20 Decrease of \$144k in instructional materials budget for new textbooks and instructional software licensing.
- 21 Included State on behalf STRS contribution and expenditures \$6M (GASB 68)
- 22 Opening of Elementary School #12 will be delayed by 1 year to 2022-23.
- 23 **One-time reductions of \$1.15M approved by the Board 3/4/2020**

24 **Unrestricted Fund Balance is projected to decrease by \$13.2M (based on current assumptions) Major expenditure reductions are needed in order to maintain fiscal solvency in this year and beyond**

Rock Hill Unified School District
General Fund
Multiyear Projection

2022-23

- 1 LCFF funding model includes a 0% cost-of-living-adjustment on the target and a 48
2 increase in ADA. Proportionality requires an increase in supplemental services of
3 \$89k based on 3 yr average UPC % of 20.18%.
- 4 Lottery - \$207 (\$153 unrestricted) per prior year ADA
5 Mandated Cost Block Grant \$32.18 per prior year ADA grades K-8 & \$61.94 per prior year ADA grades 9-
6 50 growth K-12 enrollment
7 Increased staffing by 2 teachers for anticipated enrollment growth \$203k
8 No compensation increases are included, other than step/column, and pension cost increases
9 Increase for step/column costs for eligible employees of approx. \$1.6M, net of retirement savings
10 Increase in PERS contribution of \$570k due to estimated rate increase of 2.66%
11 Increase in STRS contribution of \$1.5M based on estimated rate increase of 2.08%
12 Increase in fuel and material costs
13 Eliminate one time expenditures and revenues
14 RRMA contribution increase of \$221k to meet 3% set aside requirement
15 Increase in contribution to support special education and mental health of \$900k
16 Contribution of \$159k to JROTC Program
17 Contribution of \$20k to Dual Enrollment Program
18 Contribution of \$1.36M to Home to School and Special Education Transportation
19 Eliminate one time expenditures and revenues
20 Increase utility costs by 3% for estimated rate increases
21 Exclude Board election costs of \$48k
22 Decrease of \$612k in instructional materials budget for new textbooks and instructional
23 software licensing. No adoptions anticipated this year.
24 Included State on behalf STRS contribution and expenditures \$6M (GASB 68)
25 New elementary school is scheduled to open this year.

Unrestricted Fund Balance is projected to decrease by \$18.9M (based on current assumptions) Major expenditure reductions are needed in order to maintain fiscal solvency in this year and beyond

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. ~~It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year.~~ The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, ~~52060, 52061, and 62062.~~

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

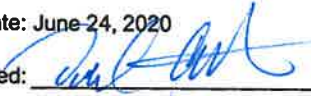
Budget available for inspection at:

Public Hearing:

Place: Rocklin Unified School District
Date: June 08, 2020

Place: Rocklin Unified School District
Date: June 10, 2020
Time: 06:30 PM

Adoption Date: June 24, 2020

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

Contact person for additional information on the budget reports:

Name: Beth Parrish Telephone: 916 630-2236
Title: Director of Fiscal Services & Purchasing E-mail: bparrish@rocklinusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X X X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

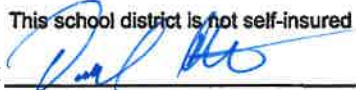
To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Beth Parrish

Title: Director of Fiscal Services & Purchasing

Telephone: 916 630-2236

E-mail: bparrish@rocklinusd.org

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	105,135,923.00	1,857,206.00	106,993,129.00	97,442,455.00	1,785,288.00	99,227,743.00	-7.3%
2) Federal Revenue		8100-8299	141,758.00	3,858,740.00	4,000,498.00	0.00	3,299,081.00	3,299,081.00	-17.5%
3) Other State Revenue		8300-8599	3,196,048.00	7,530,259.00	10,726,307.00	2,400,711.00	7,524,486.00	9,925,197.00	-7.5%
4) Other Local Revenue		8600-8799	2,477,874.00	5,608,790.00	8,086,664.00	2,204,202.00	6,197,585.00	8,401,787.00	3.9%
5) TOTAL REVENUES			110,951,603.00	18,854,995.00	129,806,598.00	102,047,368.00	18,806,440.00	120,853,808.00	-6.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	52,430,078.00	11,098,209.00	63,528,287.00	52,042,951.00	11,657,463.00	63,700,414.00	0.3%
2) Classified Salaries		2000-2999	12,921,307.00	6,969,103.00	19,890,410.00	13,036,329.00	7,229,433.00	20,265,762.00	1.9%
3) Employee Benefits		3000-3999	20,160,797.00	11,124,673.00	31,285,470.00	19,427,414.00	11,748,373.00	31,175,787.00	-0.4%
4) Books and Supplies		4000-4999	2,847,285.00	1,175,094.00	4,022,379.00	3,383,907.00	911,048.00	4,294,955.00	6.8%
5) Services and Other Operating Expenditures		5000-5999	6,961,686.00	4,071,286.00	11,032,972.00	6,791,936.00	3,175,020.00	9,966,956.00	-9.7%
6) Capital Outlay		6000-6999	206,361.00	2,246,926.00	2,453,287.00	0.00	780,000.00	780,000.00	-68.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,825.00	1,034,963.00	1,038,788.00	3,825.00	1,006,835.00	1,010,660.00	-2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,550,694.00)	1,350,441.00	(200,253.00)	(1,440,175.00)	1,293,567.00	(146,608.00)	-26.8%
9) TOTAL EXPENDITURES			93,980,645.00	39,070,695.00	133,051,340.00	93,246,187.00	37,801,739.00	131,047,926.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			16,970,958.00	(20,215,700.00)	(3,244,742.00)	8,801,181.00	(18,995,299.00)	(10,194,118.00)	214.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	15,530.00	15,530.00	166,327.00	0.00	166,327.00	971.0%
b) Transfers Out		7600-7629	583,760.00	0.00	583,760.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,777,152.00)	19,777,152.00	0.00	(19,202,849.00)	19,202,849.00	0.00	0.0%
4) TOTAL_OTHER FINANCING SOURCES/USES			(20,360,912.00)	19,792,682.00	(568,230.00)	(19,036,522.00)	19,202,849.00	166,327.00	-129.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,389,954.00)	(423,018.00)	(3,812,972.00)	(10,235,341.00)	207,550.00	(10,027,791.00)	163.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	19,611,425.00	7,408,356.00	27,019,781.00	16,221,471.00	6,985,338.00	23,206,809.00	-14.1%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			19,611,425.00	7,408,356.00	27,019,781.00	16,221,471.00	6,985,338.00	23,206,809.00	-14.1%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			19,611,425.00	7,408,356.00	27,019,781.00	16,221,471.00	6,985,338.00	23,206,809.00	-14.1%
e) Adjusted Beginning Balance (F1c + F1d)			16,221,471.00	6,985,338.00	23,206,809.00	5,986,130.00	7,192,888.00	13,179,018.00	-43.2%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	10,500.00	0.00	10,500.00	10,500.00	0.00	10,500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	481,824.12	0.00	481,824.12	387,731.00	0.00	387,731.00	-19.5%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	6,985,338.00	6,985,338.00	0.00	7,192,888.00	7,192,888.00	3.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	613,834.00	0.00	613,834.00	668,752.00	0.00	668,752.00	8.9%
Facility Use & Repair	0000	9760				668,752.00			
Facility Use and Repair	0000	9760	613,834.00		613,834.00				
d) Assigned									
Other Assignments		9780	11,103,689.00	0.00	11,103,689.00	648,437.00	0.00	648,437.00	-94.2%
Site Discretionary Carryover	0000	9780				35,101.00		35,101.00	
Other Site/Department/Prog Carryover	0000	9780				242,837.00		242,837.00	
Technology/Textbooks	0000	9780				347,722.00		347,722.00	
Charter Equipment Replacement	0000	9780				22,777.00		22,777.00	
Site Discretionary Carryover	0000	9780	231,169.00		231,169.00				
Other Site/Department/Prog. Carryover	0000	9780	1,287,798.00		1,287,798.00				
Technology/Textbooks	0000	9780	567,047.00		567,047.00				
Charter Equipment Replacement	0000	9780	23,063.00		23,063.00				
Supplemental Carryover	0000	9780	469,800.00		469,800.00				
Subsequent Year Deficit Spending	0000	9780	8,524,812.00		8,524,812.00				
e) Unassigned/Unappropriated									

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Rocklin Unified
Placer County

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties		9789	4,011,623.88	0.00	4,011,623.88	4,270,710.00	0.00	4,270,710.00	6.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	49,971,902.00	0.00	49,971,902.00	41,880,784.00	0.00	41,880,784.00	-16.2%
Education Protection Account State Aid - Current Year		8012	14,734,678.00	0.00	14,734,678.00	14,835,653.00	0.00	14,835,653.00	0.7%
State Aid - Prior Years		8019	4,855.00	0.00	4,855.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	254,297.00	0.00	254,297.00	254,297.00	0.00	254,297.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	36,714,577.00	0.00	36,714,577.00	36,714,577.00	0.00	36,714,577.00	0.0%
Unsecured Roll Taxes		8042	803,900.00	0.00	803,900.00	803,900.00	0.00	803,900.00	0.0%
Prior Years' Taxes		8043	10,406.00	0.00	10,406.00	10,406.00	0.00	10,406.00	0.0%
Supplemental Taxes		8044	989,179.00	0.00	989,179.00	989,179.00	0.00	989,179.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,300,945.00	0.00	7,300,945.00	7,300,945.00	0.00	7,300,945.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,258,084.00	0.00	1,258,084.00	1,258,084.00	0.00	1,258,084.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			112,042,823.00	0.00	112,042,823.00	104,047,825.00	0.00	104,047,825.00	-7.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(42,737.00)		(42,737.00)	(43,611.00)		(43,611.00)	2.0%
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	(6,864,163.00)	0.00	(6,864,163.00)	(6,561,759.00)	0.00	(6,561,759.00)	-4.4%
Property Taxes Transfers		8097	0.00	1,857,206.00	1,857,206.00	0.00	1,785,288.00	1,785,288.00	-3.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			105,135,923.00	1,857,206.00	106,993,129.00	97,442,455.00	1,785,288.00	99,227,743.00	-7.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,025,084.00	2,025,084.00	0.00	2,028,543.00	2,028,543.00	0.2%
Special Education Discretionary Grants		8182	0.00	173,049.00	173,049.00	0.00	173,049.00	173,049.00	0.0%
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		794,972.00	794,972.00		631,906.00	631,906.00	-20.5%
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		289,528.00	289,528.00		142,633.00	142,633.00	-50.7%
Title III, Part A, Immigrant Student Program	4201	8290		34,651.00	34,651.00		15,626.00	15,626.00	-54.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		87,432.00	87,432.00			45,374.00	45,374.00	-48.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		235,872.00	235,872.00			210,485.00	210,485.00	-10.8%
Career and Technical Education	3500-3599	8290		45,835.00	45,835.00			0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	141,758.00	172,317.00	314,075.00	0.00	0.00	51,465.00	51,465.00	-83.6%
TOTAL, FEDERAL REVENUE			141,758.00	3,856,740.00	4,000,498.00	0.00	0.00	3,299,081.00	3,299,081.00	-17.5%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements										
Lottery - Unrestricted and Instructional Materials										
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions										
Other Subventions/In-Lieu Taxes										
Pass-Through Revenues from State Sources										
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		(32,111.00)	(32,111.00)			0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	782,206.00	6,838,144.00	7,620,350.00	34,338.00	6,869,362.00	6,903,700.00	6,903,700.00	-9.4%
TOTAL, OTHER STATE REVENUE			3,196,048.00	7,530,259.00	10,726,307.00	2,400,711.00	7,524,486.00	9,925,197.00	9,925,197.00	-7.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
OTHER LOCAL REVENUE										
Other Local Revenue										
County and District Taxes										
Other Restricted Levies										
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other										
Community Redevelopment Funds		8625	0.00	655,842.00	655,842.00	0.00	655,842.00	655,842.00	655,842.00	0.0%
Not Subject to LCFF Deduction										
Penalties and Interest from		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Delinquent Non-LCFF										
Taxes										
Sales		8631	19,139.00	0.00	19,139.00	0.00	0.00	0.00	0.00	-100.0%
Sale of Equipment/Supplies										
Sale of Publications		8632	0.00	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	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	87,392.00	15,500.00	102,892.00	100,371.00	29,000.00	129,371.00	129,371.00	25.7%
Interest		8660	287,487.00	0.00	287,487.00	112,581.00	0.00	112,581.00	112,581.00	-60.8%
Net Increase (Decrease) in the Fair Value		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
of Investments										
Fees and Contracts		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8675	144,912.00	0.00	144,912.00	199,500.00	0.00	199,500.00	199,500.00	37.7%
Transportation Fees From Individuals		8677	550,209.00	459,501.00	1,009,710.00	591,153.00	96,072.00	687,225.00	687,225.00	-31.9%
Interagency Services		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees										
All Other Fees and Contracts		8689	347,150.00	0.00	347,150.00	402,729.00	34,730.00	437,459.00	437,459.00	26.0%
Other Local Revenue										
Plus: Misc Funds Non-LCFF										

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,041,585.00	324,592.00	1,366,177.00	797,868.00	73,780.00	871,648.00	-36.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00			0.00	0.0%
From Districts or Charter Schools	6500	8792		4,153,355.00	4,153,355.00		5,308,161.00	5,308,161.00	27.8%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			2,477,874.00	5,608,790.00	8,086,664.00	2,204,202.00	6,197,585.00	8,401,787.00	3.9%
TOTAL REVENUES			110,951,603.00	18,854,995.00	129,806,598.00	102,047,368.00	18,806,440.00	120,853,808.00	-6.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	45,026,931.00	8,803,116.00	53,830,047.00	45,451,664.00	9,259,792.00	54,711,456.00	1.6%
Certificated Pupil Support Salaries		1200	1,701,042.00	1,385,625.00	3,086,667.00	1,665,572.00	1,523,773.00	3,189,345.00	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,937,199.00	410,491.00	5,347,690.00	4,612,353.00	420,273.00	5,032,626.00	-5.9%
Other Certificated Salaries		1900	764,906.00	498,977.00	1,263,883.00	313,362.00	453,625.00	766,987.00	-39.3%
TOTAL, CERTIFICATED SALARIES			52,430,078.00	11,098,209.00	63,528,287.00	52,042,951.00	11,657,463.00	63,700,414.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,087,943.00	4,377,737.00	5,465,680.00	1,113,578.00	4,570,772.00	5,684,350.00	4.0%
Classified Support Salaries		2200	6,409,522.00	1,484,623.00	7,894,145.00	6,386,744.00	1,422,116.00	7,808,860.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	903,357.00	99,926.00	1,003,283.00	924,292.00	103,600.00	1,027,892.00	2.5%
Clerical, Technical and Office Salaries		2400	4,068,705.00	290,694.00	4,359,399.00	4,112,196.00	283,541.00	4,395,727.00	0.8%
Other Classified Salaries		2900	451,780.00	716,123.00	1,167,903.00	499,529.00	849,404.00	1,348,933.00	15.5%
TOTAL, CLASSIFIED SALARIES			12,921,307.00	6,969,103.00	19,890,410.00	13,036,329.00	7,229,433.00	20,265,762.00	1.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,790,123.00	7,471,572.00	16,261,695.00	8,426,604.00	7,857,750.00	16,284,354.00	0.1%
PERS		3201-3202	2,061,434.00	1,101,951.00	3,163,385.00	2,210,917.00	1,295,233.00	3,506,150.00	10.8%
OASD/Medicare/Alternative		3301-3302	1,656,527.00	653,225.00	2,309,752.00	1,658,487.00	691,119.00	2,349,606.00	1.7%
Health and Welfare Benefits		3401-3402	5,964,380.00	1,470,481.00	7,434,861.00	5,941,083.00	1,595,255.00	7,536,338.00	1.4%
Unemployment Insurance		3501-3502	31,458.00	8,677.00	40,135.00	31,435.00	9,099.00	40,534.00	1.0%
Workers' Compensation		3601-3602	1,043,376.00	284,522.00	1,327,898.00	846,965.00	245,727.00	1,092,692.00	-17.7%
OPEB, Allocated		3701-3702	268,740.00	76,223.00	345,963.00	0.00	996.00	996.00	-99.7%
OPEB, Active Employees		3751-3752	4,873.00	1,115.00	5,988.00	2,908.00	558.00	3,466.00	-42.1%
Other Employee Benefits		3901-3902	338,886.00	56,907.00	395,793.00	309,015.00	52,636.00	361,651.00	-8.6%
TOTAL EMPLOYEE BENEFITS			20,160,797.00	11,124,673.00	31,285,470.00	19,427,414.00	11,748,373.00	31,175,787.00	-0.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	698,707.00	9,086.00	707,793.00	1,342,249.00	23,000.00	1,365,249.00	92.9%
Books and Other Reference Materials		4200	44,999.00	29,709.00	74,708.00	20,230.00	11,062.00	31,292.00	-58.1%
Materials and Supplies		4300	1,192,178.00	877,513.00	2,069,691.00	1,277,017.00	811,906.00	2,088,923.00	0.9%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	911,401.00	258,786.00	1,170,187.00	744,411.00	65,080.00	809,491.00	-30.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			2,847,285.00	1,175,094.00	4,022,379.00	3,383,907.00	911,048.00	4,294,955.00	6.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	774,552.00	774,552.00	0.00	495,794.00	495,794.00	-36.0%
Travel and Conferences		5200	166,354.00	109,278.00	275,632.00	113,090.00	40,807.00	153,897.00	-44.2%
Dues and Memberships		5300	54,315.00	9,802.00	64,117.00	54,178.00	300.00	54,478.00	-15.0%
Insurance		5400 - 5450	939,162.00	0.00	939,162.00	1,390,824.00	0.00	1,390,824.00	48.1%
Operations and Housekeeping Services		5500	3,052,310.00	9,214.00	3,061,524.00	3,535,981.00	12,110.00	3,548,091.00	15.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	426,169.00	869,737.00	1,295,906.00	350,141.00	168,870.00	519,011.00	-59.9%
Transfers of Direct Costs		5710	(175,549.00)	175,549.00	0.00	(843,382.00)	843,382.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,294.00	(135,323.00)	(130,029.00)	3,868.00	(15,000.00)	(11,132.00)	-91.4%
Professional/Consulting Services and Operating Expenditures		5800	2,009,571.00	2,247,018.00	4,256,589.00	1,709,214.00	1,617,225.00	3,326,439.00	-21.9%
Communications		5900	484,060.00	11,459.00	495,519.00	478,022.00	11,532.00	489,554.00	-1.2%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			6,961,686.00	4,071,286.00	11,032,972.00	6,791,936.00	3,175,020.00	9,966,956.00	-9.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	89,390.00	89,390.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	112,509.00	2,100,408.00	2,212,917.00	0.00	750,000.00	750,000.00	-66.1%
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	93,852.00	57,128.00	150,980.00	0.00	30,000.00	30,000.00	-80.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			206,361.00	2,246,926.00	2,453,287.00	0.00	780,000.00	780,000.00	-68.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,034,243.00	1,034,243.00	0.00	1,006,835.00	1,006,835.00	-2.7%
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		720.00	720.00		0.00	0.00	-100.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			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	3,825.00	0.00	3,825.00	3,825.00	0.00	3,825.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,825.00	1,034,963.00	1,038,788.00	3,825.00	1,006,835.00	1,010,660.00	-2.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,350,441.00)	1,350,441.00	0.00	(1,293,567.00)	1,293,567.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(200,253.00)	0.00	(200,253.00)	(146,608.00)	0.00	(146,608.00)	-26.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,550,694.00)	1,350,441.00	(200,253.00)	(1,440,175.00)	1,293,567.00	(146,608.00)	-26.8%
TOTAL, EXPENDITURES			93,980,645.00	39,070,695.00	133,051,340.00	93,246,187.00	37,801,739.00	131,047,926.00	-1.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	166,327.00	0.00	166,327.00	New
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	15,530.00	15,530.00	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	15,530.00	15,530.00	166,327.00	0.00	166,327.00	971.0%
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	400,179.00	0.00	400,179.00	0.00	0.00	0.00	-100.0%
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	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	181,581.00	0.00	181,581.00	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			583,760.00	0.00	583,760.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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	2019-20 Estimated Actuals		2020-21 Budget			% Diff Column C & F			
	Resource Codes	Object Codes	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	(19,777,152.00)	19,777,152.00	0.00	(19,858,691.00)	19,858,691.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	655,842.00	(655,842.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,777,152.00)	19,777,152.00	0.00	(19,202,849.00)	19,202,849.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,360,912.00)	19,792,682.00	(568,230.00)	(19,036,522.00)	19,202,849.00	166,327.00	-129.3%

July 1 Budget
 General Fund
 Exhibit: Restricted Balance Detail

Rocklin Unified
 Placer County

31 75085 0000000
 Form 01

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5640	Medi-Cal Billing Option	180,961.00	168,571.00
6300	Lottery: Instructional Materials	2,437,336.00	2,194,495.00
7311	Classified School Employee Professional Development Block Grant	41,236.00	41,236.00
7388	SB 117 COVID-19 LEA Response Funds	180,470.00	180,470.00
7510	Low-Performing Students Block Grant	335,638.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	2,675,295.00	3,479,714.00
9010	Other Restricted Local	1,134,402.00	1,128,402.00
Total, Restricted Balance		6,985,338.00	7,192,888.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	865,163.00	0.00	-100.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	89,897.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,941.00	0.00	-100.0%
5) TOTAL, REVENUES			958,001.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	724,450.00	0.00	-100.0%
2) Classified Salaries		2000-2999	63,913.00	0.00	-100.0%
3) Employee Benefits		3000-3999	238,549.00	0.00	-100.0%
4) Books and Supplies		4000-4999	23,714.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	118,928.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	59,794.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,229,348.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(271,347.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	181,581.00	0.00	-100.0%
b) Transfers Out		7600-7629	15,530.00	0.00	-100.0%
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			166,051.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(105,296.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	105,296.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			105,296.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			105,296.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	544,801.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	17,932.00	0.00	-100.0%
State Aid - Prior Years		8019	48.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	302,382.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			865,163.00	0.00	-100.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,511.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	24,058.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	61,328.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			89,897.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,941.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,941.00	0.00	-100.0%
TOTAL REVENUES			958,001.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	566,019.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	71,125.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,306.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			724,450.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	11,399.00	0.00	-100.0%
Classified Support Salaries		2200	4,981.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	47,533.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			63,913.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	178,916.00	0.00	-100.0%
PERS		3201-3202	10,050.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	17,293.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	12,094.00	0.00	-100.0%
Unemployment Insurance		3501-3502	391.00	0.00	-100.0%
Workers' Compensation		3601-3602	13,015.00	0.00	-100.0%
OPEB, Allocated		3701-3702	5,755.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	138.00	0.00	-100.0%
Other Employee Benefits		3901-3902	897.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			238,549.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,627.00	0.00	-100.0%
Books and Other Reference Materials		4200	1,164.00	0.00	-100.0%
Materials and Supplies		4300	16,821.00	0.00	-100.0%
Noncapitalized Equipment		4400	1,102.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,714.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	119.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,582.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	111,366.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	4,062.00	0.00	-100.0%
Communications		5900	799.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,928.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	59,794.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,794.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,229,348.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	181,581.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			181,581.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	15,530.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,530.00	0.00	-100.0%
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)			166,051.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,235,000.00	1,165,000.00	-5.7%
3) Other State Revenue		8300-8599	89,000.00	73,000.00	-18.0%
4) Other Local Revenue		8600-8799	1,223,949.00	1,762,392.00	44.0%
5) TOTAL, REVENUES			2,547,949.00	3,000,392.00	17.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,161,741.00	1,192,409.00	2.6%
3) Employee Benefits		3000-3999	319,555.00	332,307.00	4.0%
4) Books and Supplies		4000-4999	1,387,978.00	1,397,653.00	0.7%
5) Services and Other Operating Expenditures		5000-5999	46,022.00	42,453.00	-7.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	140,459.00	146,608.00	4.4%
9) TOTAL, EXPENDITURES			3,055,755.00	3,111,430.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(507,806.00)	(111,038.00)	-78.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000.00	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			2,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(505,806.00)	(111,036.00)	-78.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	644,272.00	138,466.00	-78.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			644,272.00	138,466.00	-78.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			644,272.00	138,466.00	-78.5%
2) Ending Balance, June 30 (E + F1e)			138,466.00	27,428.00	-80.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	200.00	0.00	-100.0%
Stores		9712	20,597.95	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,235,000.00	1,165,000.00	-5.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,235,000.00	1,165,000.00	-5.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	89,000.00	73,000.00	-18.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			89,000.00	73,000.00	-18.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,205,161.00	1,745,432.00	44.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	3,600.00	-55.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	8,790.00	12,360.00	40.6%
Other Local Revenue					
All Other Local Revenue		8699	1,998.00	1,000.00	-49.9%
TOTAL, OTHER LOCAL REVENUE			1,223,949.00	1,762,392.00	44.0%
TOTAL, REVENUES			2,547,949.00	3,000,392.00	17.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	999,981.00	1,028,105.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	102,909.00	105,453.00	2.5%
Clerical, Technical and Office Salaries		2400	58,851.00	58,851.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,161,741.00	1,192,409.00	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	136,157.00	153,987.00	13.1%
OASDI/Medicare/Alternative		3301-3302	85,067.00	87,406.00	2.7%
Health and Welfare Benefits		3401-3402	72,780.00	72,780.00	0.0%
Unemployment Insurance		3501-3502	559.00	573.00	2.5%
Workers' Compensation		3601-3602	18,550.00	15,498.00	-16.5%
OPEB, Allocated		3701-3702	4,756.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,686.00	2,063.00	22.4%
TOTAL, EMPLOYEE BENEFITS			319,555.00	332,307.00	4.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	116,401.00	115,500.00	-0.8%
Noncapitalized Equipment		4400	15,851.00	23,500.00	48.3%
Food		4700	1,255,726.00	1,258,653.00	0.2%
TOTAL, BOOKS AND SUPPLIES			1,387,978.00	1,397,653.00	0.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	476.00	4,100.00	761.3%
Dues and Memberships		5300	600.00	600.00	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	4,500.00	4,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,506.00	11,132.00	-39.8%
Professional/Consulting Services and Operating Expenditures		5800	19,816.00	19,871.00	0.3%
Communications		5900	2,124.00	2,250.00	5.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,022.00	42,453.00	-7.8%
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	140,459.00	146,608.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			140,459.00	146,608.00	4.4%
TOTAL, EXPENDITURES			3,055,755.00	3,111,430.00	1.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	2,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000.00	0.00	-100.0%
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)			2,000.00	0.00	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	117,668.05	27,428.00
Total, Restricted Balance		117,668.05	27,428.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	42,737.00	43,611.00	2.0%
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	25,923.00	10,276.00	-60.4%
5) TOTAL, REVENUES			68,660.00	53,887.00	-21.5%
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	123,301.00	0.00	-100.0%
6) Capital Outlay		6000-6999	70,920.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			194,221.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(125,561.00)	53,887.00	-142.9%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(125,561.00)	53,887.00	-142.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,519,876.00	1,394,315.00	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,519,876.00	1,394,315.00	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,519,876.00	1,394,315.00	-8.3%
2) Ending Balance, June 30 (E + F1e)			1,394,315.00	1,448,202.00	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,394,315.00	1,448,202.00	3.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	42,737.00	43,611.00	2.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			42,737.00	43,611.00	2.0%
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	25,923.00	10,276.00	-60.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,923.00	10,276.00	-60.4%
TOTAL, REVENUES			68,660.00	53,887.00	-21.5%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	106,210.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,091.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			123,301.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	70,920.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			70,920.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			194,221.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,775,000.00	2,089,068.00	-44.7%
5) TOTAL, REVENUES			3,775,000.00	2,089,068.00	-44.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,839.00	39,159.00	3.5%
3) Employee Benefits		3000-3999	13,736.00	14,224.00	3.6%
4) Books and Supplies		4000-4999	379,152.00	100,000.00	-73.6%
5) Services and Other Operating Expenditures		5000-5999	290,990.00	0.00	-100.0%
6) Capital Outlay		6000-6999	8,931,407.00	4,807,034.00	-46.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	273,883.00	475,925.00	73.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,927,007.00	5,436,342.00	-45.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,152,007.00)	(3,347,274.00)	-45.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,000,000.00	0.00	-100.0%
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			(6,000,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,152,007.00)	(3,347,274.00)	-72.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,315,375.00	12,163,368.00	-50.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,315,375.00	12,163,368.00	-50.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,315,375.00	12,163,368.00	-50.0%
2) Ending Balance, June 30 (E + F1e)			12,163,368.00	8,816,094.00	-27.5%
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	12,163,368.00	8,816,094.00	-27.5%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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	250,000.00	89,068.00	-64.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	3,000,000.00	2,000,000.00	-33.3%
Other Local Revenue All Other Local Revenue					
		8699	525,000.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,775,000.00	2,089,068.00	-44.7%
TOTAL, REVENUES			3,775,000.00	2,089,068.00	-44.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	22,056.00	22,592.00	2.4%
Clerical, Technical and Office Salaries		2400	15,783.00	16,567.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,839.00	39,159.00	3.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,338.00	7,975.00	8.7%
OASDI/Medicare/Alternative		3301-3302	2,762.00	2,842.00	2.9%
Health and Welfare Benefits		3401-3402	2,646.00	2,646.00	0.0%
Unemployment Insurance		3501-3502	18.00	19.00	5.6%
Workers' Compensation		3601-3602	589.00	497.00	-15.6%
OPEB, Allocated		3701-3702	159.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	224.00	245.00	9.4%
TOTAL, EMPLOYEE BENEFITS			13,736.00	14,224.00	3.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	139,591.00	40,000.00	-71.3%
Noncapitalized Equipment		4400	239,561.00	60,000.00	-75.0%
TOTAL, BOOKS AND SUPPLIES			379,152.00	100,000.00	-73.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	210.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,148.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	157.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	252,110.00	0.00	-100.0%
Communications		5900	1,365.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			290,990.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,886,820.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	7,044,587.00	4,807,034.00	-31.8%
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			8,931,407.00	4,807,034.00	-46.2%
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	273,883.00	330,925.00	20.8%
Other Debt Service - Principal		7439	0.00	145,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			273,883.00	475,925.00	73.8%
TOTAL, EXPENDITURES			9,927,007.00	5,436,342.00	-45.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,000,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,000,000.00	0.00	-100.0%
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)			(6,000,000.00)	0.00	-100.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	12,163,368.00	8,816,094.00
Total, Restricted Balance		<u>12,163,368.00</u>	<u>8,816,094.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,343.00	19,314.00	-57.4%
5) TOTAL, REVENUES			45,343.00	19,314.00	-57.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,343.00	19,314.00	-57.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,343.00	19,314.00	-57.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,539,772.00	2,585,115.00	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,539,772.00	2,585,115.00	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,539,772.00	2,585,115.00	1.8%
2) Ending Balance, June 30 (E + F1e)			2,585,115.00	2,604,429.00	0.7%
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	2,585,115.00	2,604,429.00	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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	45,343.00	19,314.00	-57.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,343.00	19,314.00	-57.4%
TOTAL, REVENUES			45,343.00	19,314.00	-57.4%

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

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

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

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

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	2,585,115.00	2,604,429.00
Total, Restricted Balance		<u>2,585,115.00</u>	<u>2,604,429.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,123.00	3,818.00	-58.1%
5) TOTAL REVENUES			9,123.00	3,818.00	-58.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,123.00	3,818.00	-58.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,179.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	166,327.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			400,179.00	(166,327.00)	-141.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			409,302.00	(162,509.00)	-139.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	502,036.00	911,338.00	81.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			502,036.00	911,338.00	81.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			502,036.00	911,338.00	81.5%
2) Ending Balance, June 30 (E + F1e)			911,338.00	748,829.00	-17.8%
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			911,338.00	748,829.00	-17.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
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	9,123.00	3,818.00	-58.1%
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			9,123.00	3,818.00	-58.1%
TOTAL, REVENUES			9,123.00	3,818.00	-58.1%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	400,179.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,179.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	166,327.00	New
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	166,327.00	New

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,179.00	(166,327.00)	-141.6%

<u>Resource</u>	<u>Description</u>	<u>2019-20</u> <u>Estimated Actuals</u>	<u>2020-21</u> <u>Budget</u>
9010	Other Restricted Local	911,338.00	748,829.00
Total, Restricted Balance		911,338.00	748,829.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	383,500.00	318,200.00	-17.0%
5) TOTAL, REVENUES			383,500.00	318,200.00	-17.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,323.00	42,821.00	3.6%
3) Employee Benefits		3000-3999	15,065.00	15,623.00	3.7%
4) Books and Supplies		4000-4999	3,458.00	1,650,000.00	47615.4%
5) Services and Other Operating Expenditures		5000-5999	772,257.00	90,749.00	-88.2%
6) Capital Outlay		6000-6999	19,383,704.00	12,125,548.00	-37.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	612,569.00	412,813.00	-32.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,828,376.00	14,337,554.00	-31.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,444,876.00)	(14,019,354.00)	-31.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,850,000.00	1,600,000.00	-79.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	42,894,218.00	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			50,744,218.00	1,600,000.00	-96.8%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,299,342.00	(12,419,354.00)	-141.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,951,952.00	39,251,294.00	338.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,951,952.00	39,251,294.00	338.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,951,952.00	39,251,294.00	338.5%
2) Ending Balance, June 30 (E + F1e)			39,251,294.00	26,831,940.00	-31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	39,251,294.00	26,831,940.00	-31.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions 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	321,000.00	276,000.00	-14.0%
Community Redevelopment Funds Not Subject to LCFE Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFE 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	62,500.00	42,200.00	-32.5%
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			383,500.00	318,200.00	-17.0%
TOTAL, REVENUES			383,500.00	318,200.00	-17.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	31,748.00	32,769.00	3.2%
Clerical, Technical and Office Salaries		2400	9,575.00	10,052.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,323.00	42,821.00	3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,025.00	8,734.00	8.8%
OASDI/Medicare/Alternative		3301-3302	3,003.00	3,095.00	3.1%
Health and Welfare Benefits		3401-3402	2,874.00	2,874.00	0.0%
Unemployment Insurance		3501-3502	20.00	20.00	0.0%
Workers' Compensation		3601-3602	641.00	541.00	-15.6%
OPEB, Allocated		3701-3702	173.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	329.00	359.00	9.1%
TOTAL, EMPLOYEE BENEFITS			15,065.00	15,623.00	3.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	650,000.00	New
Noncapitalized Equipment		4400	3,458.00	1,000,000.00	28818.4%
TOTAL, BOOKS AND SUPPLIES			3,458.00	1,650,000.00	47615.4%
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	217,577.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	60,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	554,680.00	30,749.00	-94.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			772,257.00	90,749.00	-88.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	6,974,168.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	12,409,536.00	11,975,548.00	-3.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	150,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,383,704.00	12,125,548.00	-37.4%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	612,569.00	263,813.00	-56.9%
Other Debt Service - Principal		7439	0.00	149,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			612,569.00	412,813.00	-32.6%
TOTAL, EXPENDITURES			20,828,376.00	14,337,554.00	-31.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,850,000.00	1,600,000.00	-79.6%
(a) TOTAL, INTERFUND TRANSFERS IN			7,850,000.00	1,600,000.00	-79.6%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	25,160,000.00	0.00	-100.0%
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	14,159,000.00	0.00	-100.0%
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	3,575,218.00	0.00	-100.0%
(c) TOTAL, SOURCES			42,894,218.00	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)			50,744,218.00	1,600,000.00	-96.8%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
9010	Other Restricted Local	39,251,294.00	26,831,940.00
Total, Restricted Balance		<u>39,251,294.00</u>	<u>26,831,940.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,974,000.00	9,036,233.00	0.7%
5) TOTAL, REVENUES			8,974,000.00	9,036,233.00	0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	7,041,805.00	7,500,216.00	6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,041,805.00	7,500,216.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,932,195.00	1,536,017.00	-20.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,850,000.00	1,600,000.00	-13.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,850,000.00)	(1,600,000.00)	-13.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			82,195.00	(63,983.00)	-177.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,004,342.00	9,086,537.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,004,342.00	9,086,537.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,004,342.00	9,086,537.00	0.9%
2) Ending Balance, June 30 (E + F1e)			9,086,537.00	9,022,554.00	-0.7%
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	9,086,537.00	9,022,554.00	-0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	8,894,000.00	9,000,000.00	1.2%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	80,000.00	36,233.00	-54.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,974,000.00	9,036,233.00	0.7%
TOTAL REVENUES			8,974,000.00	9,036,233.00	0.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	18,000.00	18,000.00	0.0%
Debt Service - Interest		7438	2,875,927.00	3,316,442.00	15.3%
Other Debt Service - Principal		7439	4,147,878.00	4,165,774.00	0.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,041,805.00	7,500,216.00	6.5%
TOTAL, EXPENDITURES			7,041,805.00	7,500,216.00	6.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,850,000.00	1,600,000.00	-13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,850,000.00	1,600,000.00	-13.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,850,000.00)	(1,600,000.00)	-13.5%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	9,086,537.00	9,022,554.00
Total, Restricted Balance		<u>9,086,537.00</u>	<u>9,022,554.00</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,974,000.00	36,233.00	-99.6%
5) TOTAL, REVENUES			8,974,000.00	36,233.00	-99.6%
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	7,041,805.00	7,482,216.00	6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,041,805.00	7,482,216.00	6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,932,195.00	(7,445,983.00)	-485.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,850,000.00	1,600,000.00	-13.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,850,000.00)	(1,600,000.00)	-13.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			82,195.00	(9,045,983.00)	-11105.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,004,342.00	9,086,537.00	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,004,342.00	9,086,537.00	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,004,342.00	9,086,537.00	0.9%
2) Ending Balance, June 30 (E + F1e)			9,086,537.00	40,554.00	-99.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	8,894,000.00	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	80,000.00	36,233.00	-54.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,974,000.00	36,233.00	-99.6%
TOTAL, REVENUES			8,974,000.00	36,233.00	-99.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	18,000.00	0.00	-100.0%
Debt Service - Interest		7438	2,875,927.00	3,316,442.00	15.3%
Other Debt Service - Principal		7439	4,147,878.00	4,165,774.00	0.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,041,805.00	7,482,216.00	6.3%
TOTAL EXPENDITURES			7,041,805.00	7,482,216.00	6.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,850,000.00	1,600,000.00	-13.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,850,000.00	1,600,000.00	-13.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,850,000.00)	(1,600,000.00)	-13.5%

<u>Resource</u>	<u>Description</u>	<u>2019-20 Estimated Actuals</u>	<u>2020-21 Budget</u>
9010	Other Restricted Local	9,086,537.00	40,554.00
Total, Restricted Balance		9,086,537.00	40,554.00

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,233,355.00	888,224.00	-28.0%
5) TOTAL REVENUES			1,233,355.00	888,224.00	-28.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,475,494.00	1,384,757.00	-6.1%
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			1,475,494.00	1,384,757.00	-6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(242,139.00)	(496,533.00)	105.1%
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 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(242,139.00)	(496,533.00)	105.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,356,086.00	7,113,947.00	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,356,086.00	7,113,947.00	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,356,086.00	7,113,947.00	-3.3%
2) Ending Net Position, June 30 (E + F1e)			7,113,947.00	6,617,414.00	-7.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	7,113,947.00	6,617,414.00	-7.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	140,575.00	53,949.00	-61.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	375,797.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	716,983.00	834,275.00	16.4%
TOTAL, OTHER LOCAL REVENUE			1,233,355.00	888,224.00	-28.0%
TOTAL, REVENUES			1,233,355.00	888,224.00	-28.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,475,494.00	1,384,757.00	-6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,475,494.00	1,384,757.00	-6.1%
TOTAL, EXPENSES			1,475,494.00	1,384,757.00	-6.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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 + c - d + e)			0.00	0.00	0.0%

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
9010	Other Restricted Local	7,113,947.00	6,617,414.00
Total, Restricted Net Position		<u>7,113,947.00</u>	<u>6,617,414.00</u>

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,615.50	11,615.50	11,615.50	11,695.44	11,695.44	11,695.44
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,615.50	11,615.50	11,615.50	11,695.44	11,695.44	11,695.44
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	12.62	12.62	12.62	12.37	12.37	12.37
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.14	1.14	1.14	1.14	1.14	1.14
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)	13.76	13.76	13.76	13.51	13.51	13.51
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,629.26	11,629.26	11,629.26	11,708.95	11,708.95	11,708.95
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. 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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	89.66	89.66	89.66			
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	89.66	89.66	89.66	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	89.66	89.66	89.66	0.00	0.00	0.00

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH	Object	21,797,767.00	27,317,179.00	19,366,950.00	18,531,800.00	12,798,421.00	6,277,657.00	29,392,263.00	21,197,666.00
B. RECEIPTS	Beginning Balances (Ref. Only)								
LFFF/Revenue Limit Sources	JUNE								
Principal Apportionment	8010-8019	2,094,039.00	2,094,039.00	7,478,184.00	3,769,271.00	3,769,271.00	7,478,184.00	3,769,271.00	3,769,271.00
Property Taxes	8020-8079	0.00	0.00	12,859.00	763,705.00	0.00	21,613,528.00	385,780.00	0.00
Miscellaneous Funds	8080-8099	(499,350.00)	(391,081.00)	(782,162.00)	(521,660.00)	(521,660.00)	(521,660.00)	(521,660.00)	(521,660.00)
Federal Revenue	8100-8299	0.00	1,558.00	3,021.00	139,048.00	4,691.00	4,691.00	157,119.00	4,828.00
Other State Revenue	8300-8599	0.00	0.00	61,742.00	381,322.00	510,169.00	655,033.00	0.00	0.00
Other Local Revenue	8600-8799	267,478.00	12,065.00	598,431.00	512,030.00	534,042.00	1,021,238.00	579,602.00	710,784.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	1,861,867.00	1,716,581.00	7,372,075.00	5,043,716.00	4,296,513.00	30,251,014.00	4,370,112.00	3,963,223.00
TOTAL RECEIPTS		2,024,612.00	4,491,834.00	5,023,658.00	5,736,518.00	5,775,281.00	5,099,228.00	6,170,338.00	5,203,094.00
C. DISBURSEMENTS		1,115,696.00	1,361,685.00	1,415,200.00	1,361,135.00	1,412,681.00	338,943.00	2,473,376.00	1,379,190.00
Certificated Salaries	2000-2999	777,096.00	3,900,250.00	1,893,953.00	4,170,496.00	2,998,574.00	1,513,693.00	3,133,430.00	984,374.00
Employee Benefits	3000-3999	135,645.00	279,650.00	420,020.00	420,962.00	331,849.00	184,480.00	561,005.00	269,335.00
Books and Supplies	4000-4999	593,121.00	648,646.00	328,963.00	530,057.00	364,415.00	18,186.00	296,919.00	6,522.00
Services	5000-5999	0.00	0.00	0.00	(27,275.00)	670.00	0.00	0.00	0.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		4,646,170.00	10,702,065.00	9,079,794.00	12,191,893.00	10,883,470.00	7,453,530.00	12,655,068.00	7,842,515.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	9,593,689.00	1,044,319.00	863,105.00	1,777,639.00	89,892.00	16,751.00	90,884.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	94,093.00	33,258.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		9,687,782.00	1,077,577.00	863,105.00	1,777,639.00	89,892.00	16,751.00	90,884.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,364,067.00	42,322.00	(9,464.00)	362,841.00	23,699.00	(371.00)	525.00	175,188.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		1,364,067.00	42,322.00	(9,464.00)	362,841.00	23,699.00	(371.00)	525.00	175,188.00
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		8,303,715.00	1,035,255.00	872,569.00	1,414,798.00	66,193.00	17,122.00	90,359.00	(175,188.00)
E. NET INCREASE/DECREASE (B - C + D)		5,519,412.00	(7,950,229.00)	(835,150.00)	(5,733,379.00)	(6,590,764.00)	23,114,606.00	(8,194,897.00)	(4,054,480.00)
F. ENDING CASH (A + E)		27,317,179.00	19,366,950.00	18,531,800.00	12,798,421.00	6,277,657.00	29,392,263.00	21,197,666.00	17,143,186.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF								
A. BEGINNING CASH								
JUNE	17,143,186.00	15,249,495.00	20,692,950.00	11,718,079.00				
B. RECEIPTS								
LOFF/Revenue Limit Sources	7,478,184.00	0.00	0.00	0.00	15,016,723.00		56,716,437.00	56,716,437.00
Principal Apportionment	5,203.00	15,140,831.00	8,039.00	9,401,443.00	0.00		47,331,388.00	47,331,388.00
Property Taxes	(912,741.00)	(456,698.00)	(456,698.00)	(500,309.00)	1,787,257.00		(4,820,082.00)	(4,820,082.00)
Miscellaneous Funds	179,554.00	4,913.00	7,803.00	115,341.00	2,676,514.00		3,299,081.00	3,299,081.00
Federal Revenue	29,354.00	759,157.00	0.00	6,613,605.00	914,814.00		9,925,196.00	9,925,197.00
Other State Revenue	951,885.00	598,542.00	564,044.00	783,108.00	1,266,838.00		8,401,787.00	8,401,787.00
Other Local Revenue	0.00	0.00	0.00	166,327.00	0.00		166,327.00	166,327.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	7,731,439.00	16,046,745.00	123,188.00	16,579,515.00	21,664,146.00	0.00	121,020,134.00	121,020,135.00
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	5,756,242.00	5,411,759.00	5,113,590.00	6,898,755.00	996,505.00		63,700,414.00	63,700,414.00
Classified Salaries	1,405,861.00	1,395,132.00	1,194,812.00	5,289,364.00	102,687.00		20,265,762.00	20,265,762.00
Employee Benefits	1,471,680.00	843,893.00	1,615,437.00	5,471,351.00	2,401,560.00		31,175,787.00	31,175,787.00
Books and Supplies	361,170.00	288,602.00	320,136.00	360,347.00	341,754.00		4,294,955.00	4,294,955.00
Services	426,935.00	2,669,215.00	1,163,835.00	1,844,884.00	1,057,258.00		9,966,956.00	9,966,956.00
Capital Outlay	0.00	0.00	7,540.00	646,074.00	152,991.00		780,000.00	780,000.00
Other Outgo	0.00	0.00	0.00	863,793.00	259.00		864,052.00	864,052.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	0.00	0.00	0.00	11,518.00			11,518.00	
Accounts Receivable	(23,198.00)	11,112.00	478,463.00	478,462.00			14,421,118.00	
Due From Other Funds	0.00	0.00	0.00	0.00			0.00	
Stores	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00			127,351.00	
Other Current Assets	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL								
Liabilities and Deferred Inflows								
Accounts Payable	180,044.00	(14,189.00)	161,172.00	410,006.00			2,715,830.00	
Due To Other Funds	0.00	0.00	0.00	0.00			0.00	
Current Loans	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	0.00	0.00	0.00	0.00			0.00	
Deferred Inflows of Resources	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL								
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS								
E. NET INCREASE/DECREASE (B - C + D)								
F. ENDING CASH (A + E)								
G. ENDING CASH, PLUS CASH ACCRUALS, AND ADJUSTMENTS								
23,614,132.00								

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH		7,003,000.00	15,151,386.00	7,654,837.00	7,256,276.00	2,166,730.00	(4,523,773.00)	18,480,354.00	10,087,676.00
B. RECEIPTS									
LCFF/Revenue Limit Sources		2,124,694.00	2,124,694.00	7,533,362.00	3,824,449.00	3,824,449.00	7,533,362.00	3,824,449.00	3,824,449.00
Principal Apportionment		0.00	0.00	12,859.00	763,705.00	0.00	21,613,528.00	365,780.00	0.00
Property Taxes		(499,350.00)	(391,081.00)	(782,162.00)	(521,660.00)	(521,660.00)	(521,660.00)	(521,660.00)	(521,660.00)
Miscellaneous Funds		0.00	1,558.00	3,021.00	139,048.00	4,691.00	4,691.00	157,119.00	4,828.00
Federal Revenue		0.00	0.00	61,894.00	381,322.00	515,009.00	660,392.00	0.00	0.00
Other State Revenue		267,176.00	12,065.00	598,426.00	512,028.00	534,040.00	1,021,235.00	579,597.00	710,774.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		1,892,520.00	1,747,236.00	7,427,400.00	5,098,892.00	4,356,529.00	30,311,548.00	4,425,285.00	4,018,391.00
TOTAL RECEIPTS		2,077,237.00	4,608,589.00	5,154,236.00	5,885,626.00	5,925,397.00	5,230,745.00	6,330,722.00	5,338,337.00
C. DISBURSEMENTS		1,144,696.00	1,417,599.00	1,451,985.00	1,396,515.00	1,449,401.00	347,755.00	2,557,666.00	1,415,039.00
Certificated Salaries		797,290.00	4,001,601.00	1,943,169.00	4,278,870.00	3,076,495.00	1,553,028.00	3,214,855.00	1,009,954.00
Classified Salaries		137,180.00	282,813.00	424,771.00	425,724.00	335,603.00	186,566.00	587,577.00	272,382.00
Employee Benefits		599,282.00	655,384.00	330,359.00	535,563.00	368,200.00	18,374.00	300,003.00	6,590.00
Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		4,755,685.00	10,965,986.00	9,304,520.00	12,522,298.00	11,155,096.00	7,336,466.00	12,970,823.00	8,042,302.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows		11,518.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash Not In Treasury		21,664,148.00	1,767,686.00	1,460,950.00	3,008,954.00	152,157.00	29,354.00	153,837.00	0.00
Accounts Receivable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures		354,473.00	33,256.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources		22,030,139.00	1,800,944.00	1,460,950.00	3,008,954.00	152,157.00	28,354.00	153,837.00	0.00
SUBTOTAL		5,053,016.00	78,743.00	(17,609.00)	675,094.00	44,093.00	(691.00)	977.00	325,952.00
Liabilities and Deferred Inflows		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,053,016.00	78,743.00	(17,609.00)	675,094.00	44,093.00	(691.00)	977.00	325,952.00
Nonoperating									
Suspense Clearing		16,977,123.00	1,722,201.00	1,478,559.00	2,333,860.00	108,064.00	29,045.00	152,860.00	(325,952.00)
TOTAL BALANCE SHEET ITEMS		8,148,386.00	(7,496,549.00)	(398,561.00)	(5,089,546.00)	(6,680,503.00)	23,004,127.00	(8,392,678.00)	(4,349,863.00)
E. NET INCREASE/DECREASE (B - C + D)		15,151,386.00	7,654,837.00	7,256,276.00	2,166,730.00	(4,523,773.00)	18,480,354.00	10,087,676.00	5,737,813.00
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	2020-21 Budget					June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	July					
ESTIMATES THROUGH THE MONTH OF											
JUNE											
A. BEGINNING CASH											
	8010-8019	5,737,813.00	3,495,357.00	8,733,466.00	(262,822.00)						
B. RECEIPTS											
	LCFF/Revenue Limit Sources										
	Principal Apportionment	7,533,362.00	0.00	0.00	0.00	15,182,260.00			57,329,530.00	57,329,530.00	
	Property Taxes	5,203.00	15,140,831.00	8,039.00	9,401,443.00	0.00			47,331,388.00	47,331,388.00	
	Miscellaneous Funds	(912,741.00)	(456,698.00)	(456,698.00)	(500,309.00)	1,787,257.00			(4,820,082.00)	(4,820,082.00)	
	Federal Revenue	179,554.00	4,913.00	7,803.00	115,341.00	2,676,514.00			3,299,081.00	3,299,081.00	
	Other State Revenue	29,354.00	763,954.00	0.00	6,616,456.00	917,320.00			9,945,701.00	9,945,701.00	
	Other Local Revenue	951,879.00	598,538.00	564,033.00	783,095.00	1,268,801.00			8,401,687.00	8,401,687.00	
	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
TOTAL RECEIPTS											
		7,786,611.00	16,051,538.00	123,177.00	16,416,026.00	21,832,152.00	0.00	0.00	121,487,305.00	121,487,305.00	
C. DISBURSEMENTS											
	1000-1999	5,905,863.00	5,552,425.00	5,246,506.00	7,078,072.00	1,022,408.00			65,356,163.00	65,356,163.00	
	Classified Salaries	1,442,403.00	1,431,395.00	1,225,868.00	5,426,849.00	105,356.00			20,792,525.00	20,792,525.00	
	3000-3999	1,509,923.00	865,822.00	1,657,416.00	5,613,529.00	2,463,967.00			31,985,919.00	31,985,919.00	
	4000-4999	365,255.00	291,867.00	323,757.00	364,423.00	345,620.00			4,343,535.00	4,343,535.00	
	5000-5999	431,370.00	2,717,149.00	1,175,924.00	1,864,047.00	1,068,239.00			10,070,484.00	10,070,484.00	
	6000-6599	0.00	0.00	0.00	0.00	780,000.00			780,000.00	780,000.00	
	7000-7499	0.00	0.00	0.00	970,039.00	291.00			970,330.00	970,330.00	
	7600-7629	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
	7630-7699	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
TOTAL DISBURSEMENTS											
		9,654,814.00	10,858,658.00	9,629,471.00	21,316,959.00	5,785,881.00	0.00	0.00	134,298,959.00	134,298,957.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
	9200-9299	(39,267.00)	18,810.00	809,879.00	809,877.00	0.00			21,663,862.00	21,663,862.00	
	9310	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
	9320	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
	9330	0.00	0.00	0.00	0.00	0.00			127,351.00	127,351.00	
	9340	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
	9490	(39,267.00)	18,810.00	809,879.00	809,877.00	0.00			0.00	0.00	
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	334,986.00	(26,419.00)	299,873.00	762,850.00	0.00			5,053,016.00	5,053,016.00	
	9610	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
	9640	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
	9650	0.00	0.00	0.00	0.00	0.00			0.00	0.00	
	9690	334,986.00	(26,419.00)	299,873.00	762,850.00	0.00			5,053,016.00	5,053,016.00	
<u>Nonoperating</u>											
	9910	(374,253.00)	45,229.00	510,006.00	47,027.00	0.00			16,738,187.00	16,738,187.00	
TOTAL BALANCE SHEET ITEMS											
		(2,242,456.00)	5,238,109.00	(8,996,288.00)	(4,853,906.00)	16,046,271.00	0.00	0.00	3,926,543.00	(12,811,652.00)	
E. NET INCREASE/DECREASE (B - C + D)											
F. ENDING CASH (A + E)											
		3,495,357.00	8,733,466.00	(262,822.00)	(5,116,728.00)				10,929,543.00	10,929,543.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

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	63,528,287.00	301	78,855.00	303	63,449,432.00	305	524,782.00		307	62,924,650.00	309
2000 - Classified Salaries	19,890,410.00	311	67,368.00	313	19,823,042.00	315	1,320,544.00		317	18,502,498.00	319
3000 - Employee Benefits	31,285,470.00	321	385,137.00	323	30,900,333.00	325	595,574.00		327	30,304,759.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,022,379.00	331	390.00	333	4,021,989.00	335	265,405.00		337	3,756,584.00	339
5000 - Services. . . & 7300 - Indirect Costs	10,832,719.00	341	137,784.00	343	10,694,935.00	345	1,901,602.00		347	8,793,333.00	349
TOTAL					128,889,731.00	365			TOTAL	124,281,824.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.....	1100	53,309,556.00	375
2. Salaries of Instructional Aides Per EC 41011.....	2100	5,090,447.00	380
3. STRS.....	3101 & 3102	13,589,132.00	382
4. PERS.....	3201 & 3202	720,117.00	383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	1,152,927.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	5,448,518.00	385
7. Unemployment Insurance.....	3501 & 3502	28,461.00	390
8. Workers' Compensation Insurance.....	3601 & 3602	944,889.00	392
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	2,525.00	
10. Other Benefits (EC 22310).....	3901 & 3902	277,129.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		80,563,701.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		292,282.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....		80,271,419.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....		64.59%	
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).....		64.59%
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).....		124,281,824.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....		0.00

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

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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	63,700,414.00	301	79,872.00	303	63,620,542.00	305	565,410.00		307	63,055,132.00	309
2000 - Classified Salaries	20,265,762.00	311	83,364.00	313	20,182,398.00	315	1,474,044.00		317	18,708,354.00	319
3000 - Employee Benefits	31,175,787.00	321	33,680.00	323	31,142,107.00	325	677,670.00		327	30,464,437.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,294,955.00	331	500.00	333	4,294,455.00	335	342,561.00		337	3,951,894.00	339
5000 - Services . . & 7300 - Indirect Costs	9,820,348.00	341	145,329.00	343	9,675,019.00	345	2,075,361.00		347	7,599,658.00	349
TOTAL					128,914,521.00	365			TOTAL	123,779,475.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	82,063,810.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	310,677.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	81,753,133.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	66.05%		
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)	66.05%
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).	123,779,475.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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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	134,879,978.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,995,083.00
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	162,964.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,453,287.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,545.00
5. Interfund Transfers Out	All	9300	7600-7629	599,290.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,017.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,227,103.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	507,806.00
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)				128,165,598.00

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)		11,718.92
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,936.64
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.)	127,340,435.00	10,866.50
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)	127,340,435.00	10,866.50
B. Required effort (Line A.2 times 90%)	114,606,391.50	9,779.85
C. Current year expenditures (Line I.E and Line II.B)	128,165,598.00	10,936.64
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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,080,753.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 111,298,608.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.67%

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)	3,831,430.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,103,365.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,521.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	14,579.00
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)	409,983.59
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)	6,393,878.59
9. Carry-Forward Adjustment (Part IV, Line F)	(368,491.48)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,025,387.11

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	87,288,615.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,218,799.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	8,634,376.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,229,297.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	162,964.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,375,394.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	79,924.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	10,041.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,761,231.41
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,659,570.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	125,420,211.41

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	5.10%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	4.80%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,393,878.59</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(125,194.91)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(253,286.40)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.09%) 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 (5.09%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.09%) times Part III, Line B19); zero if positive	<u>(368,491.48)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(368,491.48)</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>4.80%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-184,245.74) is applied to the current year calculation and the remainder (\$-184,245.74) is deferred to one or more future years:	<u>4.95%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-122,830.49) is applied to the current year calculation and the remainder (\$-245,660.99) is deferred to one or more future years:	<u>5.00%</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>(368,491.48)</u>

Approved indirect cost rate: 5.09%
Highest rate used in any program: 5.09%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	756,468.00	38,504.00	5.09%
01	3182	165,276.00	8,412.00	5.09%
01	3310	1,927,053.00	95,006.00	4.93%
01	3311	2,879.00	146.00	5.07%
01	3315	34,944.00	1,693.00	4.84%
01	3327	129,836.00	6,576.00	5.06%
01	3550	43,651.00	2,184.00	5.00%
01	4035	334,677.00	17,035.00	5.09%
01	4201	32,973.00	1,678.00	5.09%
01	4203	83,197.00	4,235.00	5.09%
01	5640	87,407.00	4,233.00	4.84%
01	5810	206,509.00	10,511.00	5.09%
01	6500	18,800,390.00	956,940.00	5.09%
01	6512	1,089,477.00	55,454.00	5.09%
01	6520	102,289.00	5,206.00	5.09%
01	7311	12,866.00	655.00	5.09%
01	8150	2,406,528.00	122,492.00	5.09%
01	9010	1,077,075.00	19,481.00	1.81%
13	5310	2,915,296.00	140,459.00	4.82%

July 1 Budget
2019-20 Estimated 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		1,967,848.00	1,967,848.00
2. State Lottery Revenue	8560	1,936,326.00		731,932.00	2,668,258.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	(1,887,326.00)	1,887,326.00		0.00
6. Total Available (Sum Lines A1 through A5)		49,000.00	1,887,326.00	2,699,780.00	4,636,106.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	4,279.00			4,279.00
3. Employee Benefits	3000-3999	1,189.00			1,189.00
4. Books and Supplies	4000-4999	11,213.00		48,174.00	59,387.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	32,319.00			32,319.00
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			214,270.00	214,270.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		49,000.00	0.00	262,444.00	311,444.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	1,887,326.00	2,437,336.00	4,324,662.00
D. COMMENTS:					
Costs are used for instructional software					

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.

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(130,029.00)	0.00	(200,253.00)				
Other Sources/Uses Detail					15,530.00	583,760.00	0.00	0.00
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	111,366.00	0.00	59,794.00	0.00	181,581.00	15,530.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	18,506.00	0.00	140,459.00	0.00	2,000.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	157.00	0.00						
Other Sources/Uses Detail					0.00	6,000,000.00	0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			400,179.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					7,850,000.00	0.00	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,850,000.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	0.00
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	130,029.00	(130,029.00)	200,253.00	(200,253.00)	8,449,290.00	8,449,290.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(11,132.00)	0.00	(146,608.00)				
Other Sources/Uses Detail					166,327.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	11,132.00	0.00	146,608.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	166,327.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,600,000.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,600,000.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
85 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	11,132.00	(11,132.00)	146,608.00	(146,608.00)	1,766,327.00	1,766,327.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	11,271	11,402		
Charter School				
Total ADA	11,271	11,402	N/A	Met
Second Prior Year (2018-19)				
District Regular	11,590	11,607		
Charter School				
Total ADA	11,590	11,607	N/A	Met
First Prior Year (2019-20)				
District Regular	11,751	11,616		
Charter School		0		
Total ADA	11,751	11,616	1.1%	Not Met
Budget Year (2020-21)				
District Regular	11,695			
Charter School	0			
Total ADA	11,695			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The estimate of growth did not materialize as anticipated. The number of building permits pulled were similar to the prior year, but actual new home building was pushed back. It was also determined there was a low birth rate the year for Kindergarten student births.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	11,665	11,821		
Charter School				
Total Enrollment	11,665	11,821	N/A	Met
Second Prior Year (2018-19)				
District Regular	12,021	12,001		
Charter School				
Total Enrollment	12,021	12,001	0.2%	Met
First Prior Year (2019-20)				
District Regular	12,154	12,055		
Charter School				
Total Enrollment	12,154	12,055	0.8%	Met
Budget Year (2020-21)				
District Regular	12,144			
Charter School				
Total Enrollment	12,144			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	11,395	11,821	
Charter School		0	
Total ADA/Enrollment	11,395	11,821	96.4%
Second Prior Year (2018-19)			
District Regular	11,603	12,001	
Charter School			
Total ADA/Enrollment	11,603	12,001	96.7%
First Prior Year (2019-20)			
District Regular	11,616	12,055	
Charter School	0		
Total ADA/Enrollment	11,616	12,055	96.4%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	11,695	12,144		
Charter School	0			
Total ADA/Enrollment	11,695	12,144	96.3%	Met
1st Subsequent Year (2021-22)				
District Regular	11,768	12,219		
Charter School				
Total ADA/Enrollment	11,768	12,219	96.3%	Met
2nd Subsequent Year (2022-23)				
District Regular	11,816	12,269		
Charter School				
Total ADA/Enrollment	11,816	12,269	96.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,629.26	11,708.95	11,781.05	11,829.01
b. Prior Year ADA (Funded)		11,629.26	11,708.95	11,781.05
c. Difference (Step 1a minus Step 1b)		79.69	72.10	47.96
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.69%	0.62%	0.41%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		105,178,660.00	97,486,066.00	98,098,930.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(8,330,149.87)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		-7.23%	0.62%	0.41%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-8.23% to -6.23%	-.38% to 1.62%	-.59% to 1.41%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	47,331,388.00	47,331,388.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	112,037,968.00	104,047,825.00	104,626,231.00	105,002,014.00
District's Projected Change in LCFF Revenue:		-7.13%	0.56%	0.36%
LCFF Revenue Standard:		-8.23% to -6.23%	-3.8% to 1.62%	-5.9% to 1.41%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	73,576,234.05	83,104,182.20	88.5%
Second Prior Year (2018-19)	81,733,367.68	92,245,303.34	88.6%
First Prior Year (2019-20)	85,512,182.00	93,980,645.00	91.0%
	Historical Average Ratio:		89.4%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.4% to 92.4%	86.4% to 92.4%	86.4% to 92.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	84,506,694.00	93,246,187.00	90.6%	Met
1st Subsequent Year (2021-22)	87,160,131.00	95,480,305.00	91.3%	Met
2nd Subsequent Year (2022-23)	91,514,830.00	100,431,053.00	91.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-7.23%	0.62%	0.41%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-17.23% to 2.77%	-9.38% to 10.62%	-9.59% to 10.41%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-12.23% to -2.23%	-4.38% to 5.62%	-4.59% to 5.41%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2019-20)	4,000,498.00		
Budget Year (2020-21)	3,299,081.00	-17.53%	Yes
1st Subsequent Year (2021-22)	3,299,081.00	0.00%	No
2nd Subsequent Year (2022-23)	3,299,081.00	0.00%	No

Explanation:
(required if Yes)

Prior year revenue of \$163k was received in 19/20 for Title I that is not included in adopted budget. PY revenue for Title II was \$132k, Title III Immigrant Student was \$16k, Title III EL was \$36k, and title IV was \$14k. Medi-Cal & MAA were not budgeted in adopted (19/20 was \$112k & \$128k respectively). We budget these revenues on a cash basis as it varies from year to year. We will also budget the Carl Perkins Grant if awarded (2019/20 was \$46k).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2019-20)	10,726,307.00		
Budget Year (2020-21)	9,925,197.00	-7.47%	No
1st Subsequent Year (2021-22)	9,945,701.00	0.21%	No
2nd Subsequent Year (2022-23)	9,959,246.00	0.14%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2019-20)	8,086,664.00		
Budget Year (2020-21)	8,401,787.00	3.90%	Yes
1st Subsequent Year (2021-22)	8,401,787.00	0.00%	No
2nd Subsequent Year (2022-23)	8,401,787.00	0.00%	No

Explanation:
(required if Yes)

We anticipate an increase in SPED revenue of \$1.15M per Gov. May Revise and transportation increase of \$216k, assuming normal bus passes. Incr. is offset by decr. in other revenues. Decrease of \$175k in interest due to decrease in rate, funding reductions and deferrals. Donations are budgeted as received (\$274k). Decrease in E-Rate projects (\$211k). CTEIG will be budgeted when awarded (\$297k decrease).

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2019-20)	4,022,379.00		
Budget Year (2020-21)	4,294,955.00	6.78%	Yes
1st Subsequent Year (2021-22)	4,160,206.00	-3.14%	No
2nd Subsequent Year (2022-23)	3,659,397.00	-12.04%	Yes

Explanation:
(required if Yes)

Textbook budget increasing by \$657k, as purchase for adoptions was moved from 2019/20 to 2020/21. There was a large supplies savings due to COVID 19 school shutdown, for a net \$307k increase in the following year, even after site & dept. budget cuts of 10%. Tech supplies and equipment were reduced by \$434k & non-capitalized equipment was reduced by \$102k. Donations for supplies are budgeted when received or when carryover from PY is posted (\$143k).

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

First Prior Year (2019-20)	11,032,972.00		
Budget Year (2020-21)	9,966,956.00	-9.66%	No
1st Subsequent Year (2021-22)	10,039,937.00	0.73%	No
2nd Subsequent Year (2022-23)	10,524,986.00	4.83%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2019-20)	22,813,469.00		
Budget Year (2020-21)	21,626,065.00	-5.20%	Met
1st Subsequent Year (2021-22)	21,646,569.00	0.09%	Met
2nd Subsequent Year (2022-23)	21,660,114.00	0.06%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	15,055,351.00		
Budget Year (2020-21)	14,261,911.00	-5.27%	Met
1st Subsequent Year (2021-22)	14,200,143.00	-0.43%	Met
2nd Subsequent Year (2022-23)	14,184,383.00	-0.11%	Met

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

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

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

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

131,047,926.00			
	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
131,047,926.00	3,931,437.78	3,751,439.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

For 20/21 we are not required to include STRS on Behalf in our 3% calculation, based on Governor's May Revise budget proposal. State software has not been updated for this change.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	11,302,228.77	9,811,333.55	4,011,623.88
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	11,302,228.77	9,811,333.55	4,011,623.88
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	113,503,435.33	131,999,701.96	133,635,100.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	113,503,435.33	131,999,701.96	133,635,100.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	7.4%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	2.5%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	1,838,799.90	83,266,875.20	N/A	Met
Second Prior Year (2018-19)	(1,086,534.52)	92,483,251.09	1.2%	Met
First Prior Year (2019-20)	(3,389,954.00)	94,564,405.00	3.6%	Not Met
Budget Year (2020-21) (Information only)	(10,235,341.00)	93,246,187.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District has been spending down fund balance to pay for salary and benefit settlements with employees in 2018/19 and 2019/20. The Board of Trustees approved budget cuts in 2018/19 for 2020/21 and 2021/22 to cover deficit spending due to this issue. Further cuts will be needed to cover the shortfall in 2021/22 if the proposed net 7.92% decrease in LCFF funding proposed in the Governor's May Revise Budget is in the final State Adopted Budget.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	15,596,666.00	18,859,158.91	N/A	Met
Second Prior Year (2018-19)	19,845,831.00	20,697,958.81	N/A	Met
First Prior Year (2019-20)	17,841,985.00	19,611,425.00	N/A	Met
Budget Year (2020-21) (Information only)	16,221,471.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,695	11,768	11,816
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	131,047,926.00	134,298,957.00	141,664,867.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	131,047,926.00	134,298,957.00	141,664,867.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,931,437.78	4,028,968.71	4,249,946.01
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,931,437.78	4,028,968.71	4,249,946.01

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,270,710.00	(8,681,214.00)	(27,326,644.00)
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,270,710.00	(8,681,214.00)	(27,326,644.00)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.26%	-6.46%	-19.29%
District's Reserve Standard (Section 10B, Line 7):	3,931,437.78	4,028,968.71	4,249,946.01
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

If LCFF funding is cut according to what is projected in the Governor's May Revise, then significant expenditure reductions will be needed for 2021/22 and 2022/23 to meet the District's reserve standard of 3% and to remain fiscally solvent.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

The District is spending down fund balance to pay for salary and benefit settlements with employees in 2019/19 and 2019/20. The Board of Trustees has approved budget cuts for 2020/21 and 2021/22 to cover these costs. Fund balance will be used to partially offset the proposed funding reductions in the Governor's May Revise Budget. Further cuts will be needed to cover LCFF reductions if included in the State Adopted Budget.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2019-20)	(19,777,152.00)			
Budget Year (2020-21)	(19,858,691.00)	81,539.00	0.4%	Met
1st Subsequent Year (2021-22)	(21,047,840.00)	1,189,149.00	6.0%	Met
2nd Subsequent Year (2022-23)	(22,168,817.00)	1,120,977.00	5.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2019-20)	15,530.00			
Budget Year (2020-21)	166,327.00	150,797.00	971.0%	Not Met
1st Subsequent Year (2021-22)	0.00	(166,327.00)	-100.0%	Not Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2019-20)	583,760.00			
Budget Year (2020-21)	0.00	(583,760.00)	-100.0%	Not Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

In 2020-21 we are doing a one-time transfer from Fund 40. This is money that was set aside for the opening of our new elementary school, which is being pushed back for a year.

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

Explanation:
(required if NOT met)

In 2019-20 we moved \$400k to Fund 40 to set aside funds to cover the operations of the new school. This contribution will not be made in 2020/21. We also transferred \$182k to cover the costs to RICA. This charter is closing at the end of 2019/20.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation		Fund 49	7438/9	14,159,000
General Obligation Bonds		Fund 51		46,466,762
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Mello Roos CFD		Fund 52	7438/9	55,041,838
Certificates of Participation		Fund 25	7438/9	6,750,000
TOTAL:				122,417,600

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	612,569	412,813	540,424	114,587
General Obligation Bonds	14,074,731	14,370,072	14,649,267	15,046,246
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Mello Roos CFD	7,023,805	7,482,216	7,512,867	6,745,275
Certificates of Participation	273,882	475,925	475,750	473,875
Total Annual Payments:	21,984,987	22,741,026	23,178,308	22,379,983
Has total annual payment increased over prior year (2019-20)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

2020 Refunding Lease refinanced the 2006 Certificates of Participation, which will continue to be funded with CFD property tax revenue. 2019 CFD #3 bonds issued in October 2019 for construction of elementary school #12 will be funded with CFD property tax revenue. Debt service for 2019 COP accounted for in fund 25 debt service to be paid with developer fees, state funding, and excess CFD taxes. Other debt payments for bonds per pre-existing debt service schedules pay principal and interest with property taxes collected for that purpose.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Multiple levels of benefits based on hire date, bargaining unit, and cap amounts. Lifetime benefits are for closed group of employees. Assets earmarked for OPEB are in an irrevocable trust fund - see Fund 71.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	7,423,241.00
b. OPEB plan(s) fiduciary net position (if applicable)	7,356,086.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	67,155.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019

5. OPEB Contributions

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	NA	NA	NA
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	4,462.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,462.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	137	137	137

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

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

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

No

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

District is a member of Schools Insurance Group JPA for all insurance programs listed above.
--

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	631.1	619.6	622.6	624.6

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

660,043

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
\$10,176/FTE	\$10,176/FTE	\$10,176/FTE
capped at above	capped at above	capped at above
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Rocklin Teachers Professional Assn (RTPA) sunshine for 2020/21 includes prep time, Health, Welfare, and Retirement benefits, and wages.

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
989,942	1,009,741	1,029,936
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	381.3	377.5	378.3	384.5

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Classified Schools Employees Association (CSEA) proposed at the May 14, 2020 Board of Trustees meeting to sunshine a fair and equitable increase to the classified salary scale and longevity and an increase to the Health Benefit cap. Non-represented employees follow CSEA.

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

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

--

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

211,194

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
\$7,440/FTE	\$7,440/FTE	\$7,440/FTE
capped at above	capped at above	capped at above
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
404,048	412,129	420,372
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	73.2	71.0	71.0	72.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, complete question 2.

No

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

Salaries and benefits still need to be negotiated for 2020/21.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Total cost of salary settlement			
% change in salary schedule from prior year			

Negotiations Not Settled

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

106,267

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	7800/FTE Mgmt; 7440/FTE Conf	7800/FTE Mgmt; 7440/FTE Conf	800/FTE Mgmt; 7440/FTE Conf
Percent of H&W cost paid by employer	capped	capped	capped
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	136,706	139,440	142,229
Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

The District provides uncapped benefits to a small number of retired employees - closed group.

End of School District Budget Criteria and Standards Review
