



# SAN DIEGO UNIFIED SCHOOL DISTRICT

## Board of Education 2020-21 Budget Adoption

June 30, 2020

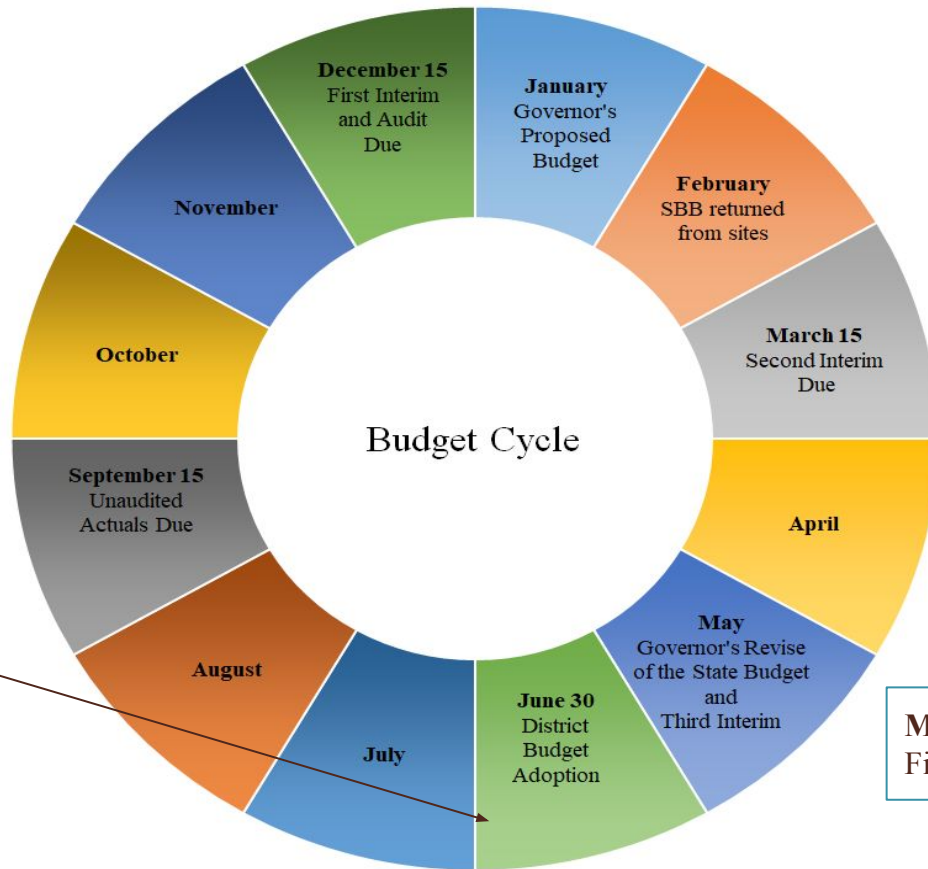


# Presentation Agenda

- Budget Development Timeline
- Budget Adoption Guidance
- Multi-Year Assumptions and Projections
- Tax Revenue Anticipation Notes (TRANs)
- School Reopening Plan
- Federal Advocacy Priorities
- Conclusion



# Budget Development Timeline



**March 15**  
Preliminary Certificated Notices

**April**  
Classified Notices

**May 15**  
Final Certificated Notices

**June 30**  
Budget Adoption  
Education Protection Account (EPA) Public Hearing  
TRANs Resolution and Preliminary Official Statement

**July 1**  
2020-21 Adopted Budget due to SDCOE

**Late July**  
TRANs Issuance

**We Are Here**



# Budget Adoption Guidance

- San Diego County Office of Education (SDCOE) guidance letter dated May 29, 2020, recommends planning factors for 2020-21 and multi-year projections based on Governor's May Revision
- To the extent available, the District has updated planning factors to match the final State Budget Agreement reached on June 22, 2020
- In lieu of Local Control Accountability Plan (LCAP), AB77 will require a Learning Continuity and Attendance Plan adopted by Board by September 30.



# General Fund Multi-Year Assumptions REVENUES

Description	2020-21	2021-22	2022-23
<b>LCFF/State Funding Model</b>			
Declining Enrollment	102,023	100,494	98,988
COLA	0.00%	0.00%	0.00%
Deficit Factor	0.00%	0.00%	0.00%
Federal: Impact Aid	\$10.0M	\$10.0M	\$10.0M
<b>Other State</b>			
Mandated Cost Reimbursement	\$3.97M	\$3.96M	\$3.93M
Lottery (GFU \$153; GFR \$54)	\$207/ADA	\$207/ADA	\$207/ADA
Elementary and Secondary School Emergency Relief (ESSER)	\$30.5M		
Learning Loss Mitigation	\$91.8M		
Transfers In	\$31.8M	\$16.1M	\$16.1M



# General Fund Multi-Year Assumptions EXPENDITURES

Description	2020-21	2021-22	2022-23
<b>Salaries and Benefits</b>			
Step and Column: Certificated/Classified	1.78% / 1.05%	1.78% / 1.05%	1.78% / 1.05%
Salary Increase	-	-	-
STRS	16.15%	16.02%	18.10%
PERS	20.70%	22.84%	25.50%
Health & Welfare Premiums	6.00%	6.00%	6.00%
<b>Miscellaneous</b>			
Implemented Board Solutions/Budget Shortfall*	\$84.2M	\$169.4M	\$38.6M
Transfers Out	\$12.8M	\$12.5M	\$12.3M
<b>Contributions</b>			
Special Education	\$255.0M	\$253.3M	\$264.7M
Restricted Routine Maintenance (RRM) (Flexibility for calculation to exclude STRS and PERS on behalf payments)	\$43.4M	\$38.7M	\$38.2M

\*Assumes solutions in 2021-22 are ongoing.



# Multi-Year Budget Projections General Fund Unrestricted

DESCRIPTION	2019-20 PROJECTION	2020-21 PROJECTION	2021-22 PROJECTION	2022-23 PROJECTION
Beginning Balance	\$89,687,300	\$71,080,549	\$34,653,029	\$31,395,028
Revenues	1,110,950,687	1,143,230,509	1,074,875,798	1,060,929,701
Expenditures	-854,628,109	-905,017,510	-787,402,633	-759,565,813
Projected Shortfall Solutions 2021-22		-	169,397,210	169,397,210
Projected Shortfall Solutions 2022-23*			-	38,582,173
TOTAL EXPENDITURES	-854,628,109	-905,017,510	-787,402,633	-759,565,813,
Other Sources/Uses	-274,929,328	-274,640,520	-290,731,166	-301,678,888
Ending Balance	\$71,080,550	\$34,653,028	\$31,395,028	\$31,080,028
Required Reserves				
Reserve for Projected Shortfall	34,690,522	-	-	-
SERP Set Aside	3,000,000	-	-	-
School Site Ending Balances	2,000,000	2,000,000	2,000,000	2,000,000
Misc. Required Reserves (Economic Uncertainties, Prepaids, Stores, Revolving Cash)	31,390,028	32,653,028	29,395,028	29,080,028
Total Required Reserves	\$71,080,550	\$34,653,028	\$31,395,028	\$31,080,028
<b>Reserve (Shortfall) /Surplus</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\*Assumes solutions in 2021-22 are ongoing.



# Financial Considerations

- 2021-22 Budget Shortfall
  - Federal Funding
  - CalPERS/STRS Rates
  - Enrollment





# Statement of Reasons for Excess Reserves

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

Combined Assigned and Unassigned/Unappropriated Fund Balances			
Form	Fund		2020-21 Budget
01	General Fund/County School Service Fund		\$32,071,000
17	Special Reserve Fund for Other Than Capital Outlay Projects		\$ -
	Total Assigned and Unassigned Ending Fund Balances		\$32,071,000
	District Standard Reserve Level		2%
	Less District Minimum Reserve for Economic Uncertainties		\$30,071,000
	Remaining Balance to Substantiate Need (Reserve for Projected Shortfall and School Balances)		\$2,000,000

- Reason for Fund Balances in Excess of Minimum Reserve: \$2.0M set aside for specific school site accounts in 2021-22 and 2022-23.
- Does not include non-spendable components of ending of fund balance (i.e. stores, prepaids)



# Tax Revenue Anticipation Notes

- Estimated at \$235 million
- Cash deferrals factored into projections for February through June 2021
- Resolution to Board on June 30, 2020
- Credit rating in July 2020
- Close in early August 2020



# School Reopening: Covid-19 Safety Plan

- Funding Available for Reopening \$45 million
- Additional Federal Funding Support Needed

“The situation schools are facing now is better than presented in the Governor’s May budget revision - but it’s still a far cry from what is needed to reopen schools safely and effectively.”

*Tony Flint, California School Board Association*



# Federal Advocacy Priorities

- Ongoing advocacy for federal relief:
  - \$350 billion nationwide
- Advocate for passage of the HEROES Act, which provides:
  - \$500 billion to States and
  - \$58 billion to schools
- \$25 billion
  - Allocated based on Title I and IDEA funding model
- Increase support for Impact Aid
  - \$800 million to fully fund Impact Aid Basic Support Program



# Conclusion

- Staff Recommendation- Approve Proposed 2020-21 District Budget and certify fiscal solvency for the subsequent two years
- Continue Funding Advocacy
- Return to Board with Revised Budget within 45 day timeline if needed



Questions?

San Diego Unified School District

July 1 Budget

For the Fiscal Year 2020/21

June 30, 2020

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San Diego Unified School District

July 1 Budget

For the Fiscal Year 2020/21

June 30, 2020

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**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, 52064, and 52062.~~

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

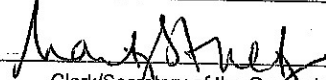
Budget available for inspection at:

Public Hearing:

Place: District Website  
Date: June 26, 2020

Place: District Website  
Date: June 30, 2020  
Time: 05:00 PM

Adoption Date: June 30, 2020

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

Contact person for additional information on the budget reports:

Name: Greg K. Ottinger, Ed.D.

Telephone: 619/260-5460

Title: Chief Business Officer

E-mail: gottinger@sandi.net

**Criteria and Standards Review Summary**

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	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:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>		X
				N/A
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?	X	

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

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

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:

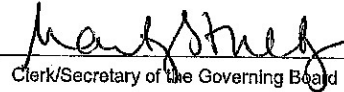
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ 71,651,000.00
Less: Amount of total liabilities reserved in budget:	\$ 71,651,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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: Jun 30, 2020

For additional information on this certification, please contact:

Name: Greg K. Ottinger, Ed.D.

Title: Chief Business Officer

Telephone: 619/260-5460

E-mail: gottinger@sandi.net

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,045,167,798.00	-2.38%	1,020,247,944.00	-1.40%	1,005,950,293.00
2. Federal Revenues	8100-8299	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
3. Other State Revenues	8300-8599	64,174,602.00	-69.37%	19,656,589.00	-0.76%	19,508,143.00
4. Other Local Revenues	8600-8799	23,888,109.00	4.53%	24,971,265.00	2.00%	25,471,265.00
5. Other Financing Sources						
a. Transfers In	8900-8929	31,791,880.00	-49.46%	16,066,880.00	0.00%	16,066,880.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(298,954,822.00)	-1.48%	(294,519,634.00)	3.72%	(305,467,356.00)
6. Total (Sum lines A1 thru A5c)		876,067,567.00	-9.09%	796,423,044.00	-3.13%	771,529,225.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				482,813,228.00		483,206,700.00
b. Step & Column Adjustment				8,594,075.00		8,601,079.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,200,603.00)		(5,350,351.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	482,813,228.00	0.08%	483,206,700.00	0.67%	486,457,428.00
2. Classified Salaries						
a. Base Salaries				108,271,367.00		125,184,806.00
b. Step & Column Adjustment				1,136,849.00		1,314,440.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				15,776,590.00		1.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	108,271,367.00	15.62%	125,184,806.00	1.05%	126,499,247.00
3. Employee Benefits	3000-3999	268,642,923.00	9.50%	294,157,970.00	1.93%	299,836,310.00
4. Books and Supplies	4000-4999	18,620,041.00	1.04%	18,813,183.00	1.43%	19,083,037.00
5. Services and Other Operating Expenditures	5000-5999	31,146,994.00	25.00%	38,934,226.00	3.11%	40,146,217.00
6. Capital Outlay	6000-6999	161,530.00	606.70%	1,141,530.00	-85.85%	161,530.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,638,573.00)	0.00%	(4,638,573.00)	0.00%	(4,638,573.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,477,578.00	64.20%	12,278,412.00	0.00%	12,278,412.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(169,397,210.00)		(207,979,383.00)
11. Total (Sum lines B1 thru B10)		912,495,088.00	-12.36%	799,681,044.00	-3.48%	771,844,225.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(36,427,521.00)		(3,258,000.00)		(315,000.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		71,080,549.61		34,653,028.61		31,395,028.61
2. Ending Fund Balance (Sum lines C and D1)		34,653,028.61		31,395,028.61		31,080,028.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,582,028.00		2,582,028.00		2,582,028.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,000,000.00		2,000,000.00		2,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	30,071,000.00		26,813,000.00		26,498,000.00
2. Unassigned/Unappropriated	9790	0.61		0.61		0.61
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		34,653,028.61		31,395,028.61		31,080,028.61

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	30,071,000.00		26,813,000.00		26,498,000.00
c. Unassigned/Unappropriated	9790	0.61		0.61		0.61
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		30,071,000.61		26,813,000.61		26,498,000.61
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Multi-Year Assumptions: Please refer to 2020-21 SACS Budget Adoption report and Budget Adoption PowerPoint presentation. Adjustments to expenditures (B1d) & (B2d) for 2021-22 and 2022-23 are due to funding changes between unrestricted and restricted resources. (B10) Projected solutions for 2021-22 (\$170,062,737) and 2022-2023 (\$208,477,700) to be identified and presented at First Interim.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,000,000.00	0.00%	5,000,000.00	0.00%	5,000,000.00
2. Federal Revenues	8100-8299	117,994,070.00	-35.16%	76,508,763.00	-1.97%	74,997,761.00
3. Other State Revenues	8300-8599	200,779,107.00	-25.11%	150,358,729.00	0.40%	150,959,934.00
4. Other Local Revenues	8600-8799	8,860,383.00	-11.55%	7,836,776.00	-11.46%	6,938,576.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	298,954,822.00	-1.48%	294,519,634.00	3.72%	305,467,356.00
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>631,588,382.00</b>	<b>-15.42%</b>	<b>534,223,902.00</b>	<b>1.71%</b>	<b>543,363,627.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				148,123,786.00		153,519,822.00
b. Step & Column Adjustment				2,636,603.00		2,732,653.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,759,433.00		(527,052.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	148,123,786.00	3.64%	153,519,822.00	1.44%	155,725,423.00
2. Classified Salaries						
a. Base Salaries				134,606,749.00		116,314,905.00
b. Step & Column Adjustment				1,413,371.00		1,221,307.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(19,705,215.00)		(476,807.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	134,606,749.00	-13.59%	116,314,905.00	0.64%	117,059,405.00
3. Employee Benefits	3000-3999	223,248,547.00	-9.30%	202,490,250.00	3.96%	210,513,811.00
4. Books and Supplies	4000-4999	24,383,675.00	-21.65%	19,105,771.00	0.14%	19,133,382.00
5. Services and Other Operating Expenditures	5000-5999	51,804,354.00	-12.33%	45,418,356.00	2.30%	46,461,458.00
6. Capital Outlay	6000-6999	2,000.00	6.40%	2,128.00	2.11%	2,173.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,335,748.00	79.31%	2,395,064.00	2.12%	2,445,839.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,560,209.00	-34.06%	1,688,308.00	0.00%	1,688,308.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,984,432.00	-100.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>591,049,500.00</b>	<b>-8.48%</b>	<b>540,934,604.00</b>	<b>2.24%</b>	<b>553,029,799.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		<b>40,538,882.00</b>		<b>(6,710,702.00)</b>		<b>(9,666,172.00)</b>
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,046,517.37		69,585,399.37		62,874,697.37
2. Ending Fund Balance (Sum lines C and D1)		69,585,399.37		62,874,697.37		53,208,525.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	69,585,410.49		62,874,697.37		53,208,525.37
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(11.12)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		69,585,399.37		62,874,697.37		53,208,525.37



Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Multi-Year Assumptions: Please refer to 2020-21 SACS Budget Adoption report and Budget Adoption PowerPoint presentation. Adjustments to expenditures (B1d) & (B2d) for 2021-22 and 2022-23 are due to funding changes between unrestricted and restricted resources.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,050,167,798.00	-2.37%	1,025,247,944.00	-1.39%	1,010,950,293.00
2. Federal Revenues	8100-8299	127,994,070.00	-32.41%	86,508,763.00	-1.75%	84,997,761.00
3. Other State Revenues	8300-8599	264,953,709.00	-35.83%	170,015,318.00	0.27%	170,468,077.00
4. Other Local Revenues	8600-8799	32,748,492.00	0.18%	32,808,041.00	-1.21%	32,409,841.00
5. Other Financing Sources						
a. Transfers In	8900-8929	31,791,880.00	-49.46%	16,066,880.00	0.00%	16,066,880.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,507,655,949.00	-11.74%	1,330,646,946.00	-1.18%	1,314,892,852.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				630,937,014.00		636,726,522.00
b. Step & Column Adjustment				11,230,678.00		11,333,732.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,441,170.00)		(5,877,403.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	630,937,014.00	0.92%	636,726,522.00	0.86%	642,182,851.00
2. Classified Salaries						
a. Base Salaries				242,878,116.00		241,499,711.00
b. Step & Column Adjustment				2,550,220.00		2,535,747.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,928,625.00)		(476,806.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	242,878,116.00	-0.57%	241,499,711.00	0.85%	243,558,652.00
3. Employee Benefits	3000-3999	491,891,470.00	0.97%	496,648,220.00	2.76%	510,350,121.00
4. Books and Supplies	4000-4999	43,003,716.00	-11.82%	37,918,954.00	0.78%	38,216,419.00
5. Services and Other Operating Expenditures	5000-5999	82,951,348.00	1.69%	84,352,582.00	2.67%	86,607,675.00
6. Capital Outlay	6000-6999	163,530.00	599.36%	1,143,658.00	-85.69%	163,703.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,335,748.00	79.31%	2,395,064.00	2.12%	2,445,839.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,078,364.00)	41.95%	(2,950,265.00)	0.00%	(2,950,265.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	12,462,010.00	-1.47%	12,278,412.00	0.00%	12,278,412.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(169,397,210.00)		(207,979,383.00)
11. Total (Sum lines B1 thru B10)		1,503,544,588.00	-10.84%	1,340,615,648.00	-1.17%	1,324,874,024.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		4,111,361.00		(9,968,702.00)		(9,981,172.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		100,127,066.98		104,238,427.98		94,269,725.98
2. Ending Fund Balance (Sum lines C and D1)		104,238,427.98		94,269,725.98		84,288,553.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,582,028.00		2,582,028.00		2,582,028.00
b. Restricted	9740	69,585,410.49		62,874,697.37		53,208,525.37
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,000,000.00		2,000,000.00		2,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	30,071,000.00		26,813,000.00		26,498,000.00
2. Unassigned/Unappropriated	9790	(10.51)		0.61		0.61
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		104,238,427.98		94,269,725.98		84,288,553.98

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	30,071,000.00		26,813,000.00		26,498,000.00
c. Unassigned/Unappropriated	9790	0.61		0.61		0.61
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(11.12)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		30,070,989.49		26,813,000.61		26,498,000.61
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		97,189.30		95,731.47		94,295.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,503,544,588.00		1,340,615,648.00		1,324,874,024.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,503,544,588.00		1,340,615,648.00		1,324,874,024.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		30,070,891.76		26,812,312.96		26,497,480.48
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		30,070,891.76		26,812,312.96		26,497,480.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**San Diego Unified School District  
Multi-Year Projections - Assumptions**

<b>REVENUE ASSUMPTIONS</b>			
<b>Description</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
LCFF Funding Model			
Funded ADA	97,189	96,446	94,988
Declining Enrollment	102,023	100,494	98,988
COLA	0.00%	0.00%	0.00%
Deficit Factor	0.00%	0.00%	0.00%
Federal : Impact Aid	\$10.0M	\$10.0M	\$10.0M
Other State			
Mandated Cost Reimbursement	\$ 3.97M	\$ 3.96M	\$ 3.93M
Lottery (GFU- \$153; GFR-\$54)	\$207/ADA	\$207/ADA	\$207/ADA
Elementary and Secondary School Emergency Relief (ESSER)	\$30.5M		
Learning Loss Mitigation	\$91.8M		
Transfers In	\$31.8M	\$16.1M	\$16.1M

<b>EXPENSE ASSUMPTIONS</b>			
<b>Description</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Salaries			
Step and Column: Cert / Class	1.78% / 1.05%	1.78% / 1.05%	1.78% / 1.05%
Salary Increase	0%	0%	0%
STRS	16.15%	16.02%	18.10%
PERS	20.70%	22.84%	25.50%
Health & Welfare Premiums	6.00%	6.00%	6.00%
Materials & Supplies (Consumer Price Index- CPI)	0.62%	1.73%	2.12%
Contracted Services (CPI)	0.62%	1.73%	2.12%
Utilities	\$15.0M	\$25.0M	\$25.5M
Implemented Board Solutions/Budget Shortfall*	\$84.2M	\$169.4M	\$38.6M
Contributions			
Special Education	\$255.0M	\$253.3M	\$264.7M
Restricted Routine Maintenance (RRM)	\$43.4M	\$38.7M	\$38.2M

<b>RESERVE ASSUMPTIONS</b>			
<b>Description</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Economic Uncertainties- 2%	\$30.07M	\$26.81M	\$26.50M
Unexpended Set-Asides and Reserves	\$2.0M	\$2.0M	\$2.0M
Stores Inventory	\$1.67M	\$1.67M	\$1.67M
Prepaid Expenses	\$0.85M	\$0.85M	\$0.85M
Revolving Cash Funds	\$0.06M	\$0.06M	\$0.06M

\*Assumes solutions in 2021-22 are ongoing.

SAN DIEGO UNIFIED SCHOOL DISTRICT  
FINANCIAL OPERATIONS DIVISION  
GENERAL FUND CASH FLOW  
PROJECTED - FY 2020/2021

	Projected JULY	Projected AUGUST	Projected SEPTEMBER	Projected OCTOBER	Projected NOVEMBER	Projected DECEMBER	Projected JANUARY
<b>BEGINNING CASH BALANCE</b>	\$171,421,363.15	\$79,737,956.70	\$236,877,212.91	\$140,729,774.30	\$90,917,838.05	\$23,194,590.85	\$156,980,568.89
<b>RECEIPTS</b>							
<b>LCFF FUNDING</b>							
STATE AID	(\$24,256,875.90)	\$14,664,285.10	\$31,255,178.18	\$26,395,713.18	\$26,596,144.18	\$31,255,178.18	\$26,606,609.49
LOCAL TAXES	\$3,473,007.99	\$12,481,964.10	\$4,161,663.07	\$7,888,375.11	\$27,927,509.78	\$260,457,245.79	\$150,833,082.39
LESS: CHRTR SCHL TAX TRFS	(\$9,691,646.00)	(\$8,347,453.08)	(\$16,694,906.16)	(\$11,129,937.44)	(\$11,129,937.44)	(\$11,129,937.44)	(\$11,129,937.44)
STATE SUBVENTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$749,885.79	\$1,748,298.55
MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,145,574.00
<b>TOTAL LCFF FUNDING</b>	(\$30,475,513.91)	\$18,721,935.09	\$18,721,935.09	\$23,154,150.85	\$43,393,716.52	\$281,332,372.32	\$171,203,626.99
<b>FEDERAL REVENUES</b>							
STATE REVENUES	\$47,792,618.32	\$0.00	\$2,039,407.00	\$10,538,560.32	\$240,000.00	\$10,014,278.44	\$18,297,325.44
LOCAL REVENUES	\$15,093,572.73	\$5,869,300.33	\$6,112,597.13	\$43,177,768.09	\$10,306,296.13	\$96,059,210.13	\$11,369,632.38
PROPERTY SALES	\$3,562,859.43	\$1,437,859.43	\$2,665,184.93	\$2,220,058.83	\$1,703,979.83	\$2,298,337.43	\$21,289,901.31
LOANS & NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOANS FROM OTHER FUNDS	\$0.00	\$242,587,888.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES</b>	\$35,973,536.57	\$268,693,843.88	\$29,539,124.15	\$79,090,538.09	\$55,643,992.48	\$389,704,198.32	\$222,160,486.12
<b>DISBURSEMENTS</b>							
<b>PAYROLL</b>	\$82,775,969.64	\$68,748,360.81	\$85,381,314.07	\$81,631,255.10	\$82,896,011.30	\$79,438,922.27	\$78,965,992.50
PAYROLL BENEFITS	\$35,607,348.55	\$33,212,179.93	\$36,587,715.26	\$38,693,917.97	\$37,353,101.37	\$36,684,483.22	\$37,648,973.67
COMMERCIAL WARRANTS	\$9,273,624.83	\$19,094,046.93	\$13,217,533.43	\$14,806,143.27	\$12,618,127.01	\$11,294,814.79	\$11,894,140.88
REIMBURSEMENTS TO/FROM OTHERS	\$0.00	(\$9,500,000.00)	(\$9,500,000.00)	(\$6,228,842.00)	(\$9,500,000.00)	(\$12,500,000.00)	(\$21,000,000.00)
LOANS & NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$141,000,000.00	\$0.00
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL DISBURSEMENTS</b>	\$127,656,943.02	\$111,554,587.67	\$125,686,562.76	\$128,902,474.34	\$123,367,239.69	\$255,918,220.28	\$107,509,107.05
<b>ENDING CASH BALANCE</b>	\$79,737,956.70	\$236,877,212.91	\$140,729,774.30	\$90,917,838.05	\$23,194,590.85	\$156,980,568.89	\$271,631,947.95

SAN DIEGO UNIFIED SCHOOL DISTRICT  
 FINANCIAL OPERATIONS DIVISION  
 GENERAL FUND CASH FLOW  
 PROJECTED - FY 2020/2021

	Projected FEBRUARY	Projected MARCH	Projected APRIL	Projected MAY	Projected JUNE	TOTAL
<b>RECEIPTS</b>						
BEGINNING CASH BALANCE	\$271,631,947.95	\$181,844,569.82	\$128,822,807.17	\$228,831,390.04	\$156,918,365.50	\$171,421,363.15
LCFF FUNDING						
STATE AID	\$19,986,834.02	\$21,372,623.17	\$16,513,158.17	\$16,673,428.05	\$21,372,623.17	\$228,434,898.99
LOCAL TAXES	\$18,125,472.46	\$18,125,472.46	\$295,761,394.20	\$26,377,798.07	\$25,597,482.26	\$851,210,467.68
LESS: CHRTR SCHL TAX TRFS	(\$11,129,937.44)	(\$19,477,390.52)	(\$9,738,695.26)	(\$9,738,695.26)	(\$9,738,695.00)	(\$139,077,168.48)
STATE SUBVENTIONS	\$0.00	\$0.00	\$0.00	\$1,803,242.84	\$694,944.20	\$4,996,371.38
MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$1,854,426.00	\$0.00	\$5,000,000.00
TOTAL LCFF FUNDING	\$26,982,369.04	\$20,020,705.11	\$302,535,857.11	\$36,970,199.70	\$37,926,354.63	\$950,564,569.57
FEDERAL REVENUES	\$398,081.75	\$21,143,441.25	\$7,921,391.55	\$1,314,700.00	\$1,044,610.85	\$120,744,414.92
STATE REVENUES	\$4,642,659.09	\$21,352,973.39	\$9,768,474.14	\$3,845,938.14	\$4,415,198.64	\$232,013,620.32
LOCAL REVENUES	\$2,784,297.43	\$4,055,718.43	\$3,909,297.43	\$2,979,947.43	\$8,261,322.35	\$57,168,764.26
PROPERTY SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOANS & NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$242,587,888.00
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$74,383,346.46	\$74,383,346.46
TOTAL REVENUES	\$34,807,407.31	\$66,572,838.18	\$324,135,020.23	\$45,110,785.27	\$126,030,832.93	\$1,677,462,603.53
<b>DISBURSEMENTS</b>						
PAYROLL	\$82,332,182.83	\$82,855,029.24	\$80,424,139.95	\$78,709,661.61	\$86,839,860.21	\$970,998,699.52
PAYROLL BENEFITS	\$38,332,117.20	\$38,438,225.02	\$37,944,893.95	\$37,596,953.20	\$39,246,917.11	\$447,346,826.47
COMMERCIAL WARRANTS	\$12,930,485.42	\$9,301,346.56	\$9,797,403.46	\$9,717,195.00	\$9,647,766.00	\$143,592,627.58
REIMBURSEMENTS TO/FROM OTHERS	(\$9,000,000.00)	(\$11,000,000.00)	(\$6,500,000.00)	(\$9,000,000.00)	(\$8,000,000.00)	(\$111,728,842.00)
LOANS & NOTES	\$0.00	\$0.00	\$102,460,000.00	\$0.00	\$0.00	\$243,460,000.00
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DISBURSEMENTS	\$124,594,785.45	\$119,594,600.83	\$224,126,437.36	\$117,023,809.81	\$127,734,543.32	\$1,693,669,311.57
ENDING CASH BALANCE	\$181,844,569.82	\$128,822,807.17	\$228,831,390.04	\$156,918,365.50	\$155,214,655.11	\$155,214,655.11

**SAN DIEGO UNIFIED SCHOOL DISTRICT**  
**Finance Division**  
**Budget Development Department**

**June 26, 2020**

**Projected Fund Balances**  
**2020/21 Budget Adoption Report**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Trans In/ (Trans Out)</b>	<b>Ending Balance</b>
01	General Fund	\$ 100,127,067	\$ 1,475,864,069	\$ (1,491,082,578)	\$ 19,329,870	\$ 104,238,428
11	Adult Education	813,002	1,221,509	(2,034,511)	-	-
12	Child Development	6,574	9,482,877	(14,467,309)	4,984,432	6,574
13	Cafeteria Special Revenue	6,537,605	64,879,500	(67,489,068)	150,000	4,078,037
15	Pupil Transportation Equipment	234,587	-	-	-	234,587
20	Special Reserve - Retiree Benefits	3,083,241	36,613	-	190,698	3,310,552
21	Building Fund	521,528,606	4,246,434	(73,587,384)	-	452,187,656
25	Capital Facilities Fund	55,602,281	40,859,815	(47,077,810)	(17,300,000)	32,084,286
35	County School Facilities Fund	62,117,678	703,252	(280,535)	(5,000,000)	57,540,395
40	Special Reserve - Capital Projects	10,205,076	4,226,213	(3,601,375)	(1,525,000)	9,304,914
51	Bond Interest & Redemption	439,047,762	393,707,033	(370,366,708)	-	462,388,087
67	Self Insurance Fund	61,402,711	42,995,628	(43,114,671)	(830,000)	60,453,668
<b>Total</b>		<b>\$ 1,260,706,190</b>	<b>\$ 2,038,222,943</b>	<b>\$ (2,113,101,949)</b>	<b>\$ -</b>	<b>\$ 1,185,827,184</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,036,323,356.00	5,497,281.00	1,041,820,637.00	1,045,167,798.00	5,000,000.00	1,050,167,798.00	0.8%
2) Federal Revenue		8100-8299	13,810,808.00	91,164,790.00	104,975,598.00	10,000,000.00	117,994,070.00	127,994,070.00	21.9%
3) Other State Revenue		8300-8599	32,150,062.00	172,548,799.00	204,698,861.00	64,174,602.00	200,779,107.00	264,953,709.00	29.4%
4) Other Local Revenue		8600-8799	28,666,461.00	13,782,432.00	42,448,893.00	23,888,109.00	8,860,383.00	32,748,492.00	-22.9%
5) TOTAL, REVENUES			1,110,950,687.00	282,993,302.00	1,393,943,989.00	1,143,230,509.00	332,633,560.00	1,475,864,069.00	5.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	445,003,975.00	150,355,694.00	595,359,669.00	482,813,228.00	148,123,786.00	630,937,014.00	6.0%
2) Classified Salaries		2000-2999	108,947,144.00	111,341,180.00	220,288,324.00	108,271,367.00	134,606,749.00	242,878,116.00	10.3%
3) Employee Benefits		3000-3999	256,507,691.00	207,642,285.00	464,149,976.00	268,642,923.00	223,248,547.00	491,891,470.00	6.0%
4) Books and Supplies		4000-4999	17,948,181.00	21,677,453.00	39,625,634.00	18,620,041.00	24,383,675.00	43,003,716.00	8.5%
5) Services and Other Operating Expenditures		5000-5999	29,724,657.00	63,962,400.00	93,687,057.00	31,146,994.00	51,804,354.00	82,951,348.00	-11.5%
6) Capital Outlay		6000-6999	141,724.00	14,404,644.00	14,546,368.00	161,530.00	2,000.00	163,530.00	-98.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,135,496.00	1,041,268.00	2,176,764.00	0.00	1,335,748.00	1,335,748.00	-38.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,780,759.00)	2,597,146.00	(2,183,613.00)	(4,638,573.00)	2,560,209.00	(2,078,364.00)	-4.8%
9) TOTAL, EXPENDITURES			854,628,109.00	573,022,070.00	1,427,650,179.00	905,017,510.00	586,065,068.00	1,491,082,578.00	4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			256,322,578.00	(290,028,768.00)	(33,706,190.00)	238,212,999.00	(253,431,508.00)	(15,218,509.00)	-54.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,966,880.00	0.00	18,966,880.00	31,791,880.00	0.00	31,791,880.00	67.6%
b) Transfers Out		7600-7629	12,748,736.00	0.00	12,748,736.00	7,477,578.00	4,984,432.00	12,462,010.00	-2.2%
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	(281,147,472.00)	281,147,472.00	0.00	(298,954,822.00)	298,954,822.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(274,929,328.00)	281,147,472.00	6,218,144.00	(274,640,520.00)	293,970,390.00	19,329,870.00	210.9%



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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,606,750.00)	(8,881,296.00)	(27,488,046.00)	(36,427,521.00)	40,538,882.00	4,111,361.00	-115.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	89,526,450.65	38,088,662.33	127,615,112.98	71,080,549.61	29,046,517.37	100,127,066.98	-21.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,526,450.65	38,088,662.33	127,615,112.98	71,080,549.61	29,046,517.37	100,127,066.98	-21.5%
d) Other Restatements		9795	160,848.96	(160,848.96)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,687,299.61	37,927,813.37	127,615,112.98	71,080,549.61	29,046,517.37	100,127,066.98	-21.5%
2) Ending Balance, June 30 (E + F1e)			71,080,549.61	29,046,517.37	100,127,066.98	34,653,028.61	69,585,399.37	104,238,427.98	4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	57,800.00	0.00	57,800.00	57,800.00	0.00	57,800.00	0.0%
Stores		9712	1,674,228.00	0.00	1,674,228.00	1,674,228.00	0.00	1,674,228.00	0.0%
Prepaid Items		9713	850,000.00	0.00	850,000.00	850,000.00	0.00	850,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	29,046,520.10	29,046,520.10	0.00	69,585,410.49	69,585,410.49	139.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	39,690,521.61	0.00	39,690,521.61	2,000,000.00	0.00	2,000,000.00	-95.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	28,808,000.00	0.00	28,808,000.00	30,071,000.00	0.00	30,071,000.00	4.4%
Unassigned/Unappropriated Amount		9790	0.00	(2.73)	(2.73)	0.61	(11.12)	(10.51)	285.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	282,163,044.00	0.00	282,163,044.00	293,757,084.00	0.00	293,757,084.00	4.1%
Education Protection Account State Aid - Current Year		8012	19,495,776.00	0.00	19,495,776.00	19,437,860.00	0.00	19,437,860.00	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	14,890,233.00	0.00	14,890,233.00	New
Tax Relief Subventions									
Homeowners' Exemptions		8021	4,850,846.00	0.00	4,850,846.00	4,996,371.00	0.00	4,996,371.00	3.0%
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	751,071,929.00	0.00	751,071,929.00	773,604,087.00	0.00	773,604,087.00	3.0%
Unsecured Roll Taxes		8042	23,733,063.00	0.00	23,733,063.00	24,445,055.00	0.00	24,445,055.00	3.0%
Prior Years' Taxes		8043	82,662.00	0.00	82,662.00	85,142.00	0.00	85,142.00	3.0%
Supplemental Taxes		8044	12,819,514.00	0.00	12,819,514.00	13,204,099.00	0.00	13,204,099.00	3.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,964,713.00)	0.00	(3,964,713.00)	(4,083,654.00)	0.00	(4,083,654.00)	3.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	77,845,974.00	0.00	77,845,974.00	43,955,739.00	0.00	43,955,739.00	-43.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>1,168,098,095.00</b>	<b>0.00</b>	<b>1,168,098,095.00</b>	<b>1,184,292,016.00</b>	<b>0.00</b>	<b>1,184,292,016.00</b>	<b>1.4%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(131,774,739.00)	0.00	(131,774,739.00)	(139,124,218.00)	0.00	(139,124,218.00)	5.6%
Property Taxes Transfers		8097	0.00	5,497,281.00	5,497,281.00	0.00	5,000,000.00	5,000,000.00	-9.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,036,323,356.00</b>	<b>5,497,281.00</b>	<b>1,041,820,637.00</b>	<b>1,045,167,798.00</b>	<b>5,000,000.00</b>	<b>1,050,167,798.00</b>	<b>0.8%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	13,810,808.00	1,262,304.00	15,073,112.00	10,000,000.00	1,000,000.00	11,000,000.00	-27.0%
Special Education Entitlement		8181	0.00	21,946,833.00	21,946,833.00	0.00	19,650,000.00	19,650,000.00	-10.5%
Special Education Discretionary Grants		8182	0.00	2,318,519.00	2,318,519.00	0.00	2,040,000.00	2,040,000.00	-12.0%
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		32,458,513.00	32,458,513.00		43,200,303.00	43,200,303.00	33.1%
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		4,279,147.00	4,279,147.00		3,900,000.00	3,900,000.00	-8.9%
Title III, Part A, Immigrant Student Program	4201	8290		323,157.00	323,157.00		0.00	0.00	-100.0%

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)	
Title III, Part A, English Learner Program	4203	8290		6,140,496.00	6,140,496.00		6,669,303.00	6,669,303.00	8.6%
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		7,470,241.00	7,470,241.00		4,511,284.00	4,511,284.00	-39.6%
Career and Technical Education	3500-3599	8290		943,428.00	943,428.00		981,871.00	981,871.00	4.1%
All Other Federal Revenue	All Other	8290	0.00	14,022,152.00	14,022,152.00	0.00	36,041,309.00	36,041,309.00	157.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,810,808.00</b>	<b>91,164,790.00</b>	<b>104,975,598.00</b>	<b>10,000,000.00</b>	<b>117,994,070.00</b>	<b>127,994,070.00</b>	<b>21.9%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		58,797,232.00	58,797,232.00		63,813,795.00	63,813,795.00	8.5%
Prior Years	6500	8319		333,515.00	333,515.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	3,353,496.00	3,353,496.00	0.00	3,454,100.00	3,454,100.00	3.0%
All Other State Apportionments - Prior Years	All Other	8319	371.00	0.00	371.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,992,080.00	0.00	3,992,080.00	3,971,115.00	0.00	3,971,115.00	-0.5%
Lottery - Unrestricted and Instructional Materials		8560	15,459,701.00	5,464,997.00	20,924,698.00	15,542,539.00	5,485,602.00	21,028,141.00	0.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		19,044,600.00	19,044,600.00		18,350,000.00	18,350,000.00	-3.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		2,532,769.00	2,532,769.00		196,825.00	196,825.00	-92.2%
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	12,697,910.00	83,022,190.00	95,720,100.00	44,660,948.00	109,478,785.00	154,139,733.00	61.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>32,150,062.00</b>	<b>172,548,799.00</b>	<b>204,698,861.00</b>	<b>64,174,602.00</b>	<b>200,779,107.00</b>	<b>264,953,709.00</b>	<b>29.4%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	110,000.00	110,000.00	0.00	110,000.00	110,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,625,000.00	0.00	2,625,000.00	1,500,000.00	0.00	1,500,000.00	-42.9%
Interest		8660	13,297,222.00	0.00	13,297,222.00	10,500,000.00	0.00	10,500,000.00	-21.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	145,456.00	0.00	145,456.00	250,000.00	0.00	250,000.00	71.9%
Interagency Services		8677	5,394,601.00	575,109.00	5,969,710.00	6,125,309.00	648,255.00	6,773,564.00	13.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (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	7,204,182.00	12,447,323.00	19,651,505.00	5,512,800.00	7,452,128.00	12,964,928.00	-34.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		650,000.00	650,000.00		650,000.00	650,000.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>28,666,461.00</b>	<b>13,782,432.00</b>	<b>42,448,893.00</b>	<b>23,888,109.00</b>	<b>8,860,383.00</b>	<b>32,748,492.00</b>	<b>-22.9%</b>
<b>TOTAL, REVENUES</b>			<b>1,110,950,687.00</b>	<b>282,993,302.00</b>	<b>1,393,943,989.00</b>	<b>1,143,230,509.00</b>	<b>332,633,560.00</b>	<b>1,475,864,069.00</b>	<b>5.9%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	367,344,256.00	120,393,132.00	487,737,388.00	395,501,324.00	118,755,228.00	514,256,552.00	5.4%
Certificated Pupil Support Salaries		1200	32,275,189.00	13,773,214.00	46,048,403.00	35,066,699.00	13,963,334.00	49,030,033.00	6.5%
Certificated Supervisors' and Administrators' Salaries		1300	38,230,517.00	6,216,701.00	44,447,218.00	39,179,189.00	7,826,358.00	47,005,547.00	5.8%
Other Certificated Salaries		1900	7,154,013.00	9,972,647.00	17,126,660.00	13,066,016.00	7,578,866.00	20,644,882.00	20.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>445,003,975.00</b>	<b>150,355,694.00</b>	<b>595,359,669.00</b>	<b>482,813,228.00</b>	<b>148,123,786.00</b>	<b>630,937,014.00</b>	<b>6.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,378,429.00	46,050,277.00	47,428,706.00	5,218,366.00	50,728,339.00	55,946,705.00	18.0%
Classified Support Salaries		2200	42,031,852.00	50,398,079.00	92,429,931.00	41,880,197.00	54,102,856.00	95,983,053.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	15,102,608.00	5,810,461.00	20,913,069.00	16,933,704.00	6,215,807.00	23,149,511.00	10.7%
Clerical, Technical and Office Salaries		2400	47,837,160.00	6,454,396.00	54,291,556.00	41,128,463.00	20,981,783.00	62,110,246.00	14.4%
Other Classified Salaries		2900	2,597,095.00	2,627,967.00	5,225,062.00	3,110,637.00	2,577,964.00	5,688,601.00	8.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>108,947,144.00</b>	<b>111,341,180.00</b>	<b>220,288,324.00</b>	<b>108,271,367.00</b>	<b>134,606,749.00</b>	<b>242,878,116.00</b>	<b>10.3%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	74,869,004.00	96,243,252.00	171,112,256.00	75,637,539.00	83,764,781.00	159,402,320.00	-6.8%
PERS		3201-3202	20,159,947.00	21,581,324.00	41,741,271.00	20,887,769.00	30,379,186.00	51,266,955.00	22.8%
OASDI/Medicare/Alternative		3301-3302	14,550,841.00	10,838,744.00	25,389,585.00	14,984,817.00	12,339,791.00	27,324,608.00	7.6%
Health and Welfare Benefits		3401-3402	114,949,767.00	70,910,523.00	185,860,290.00	123,747,725.00	88,400,533.00	212,148,258.00	14.1%
Unemployment Insurance		3501-3502	276,421.00	130,236.00	406,657.00	352,750.00	141,068.00	493,818.00	21.4%
Workers' Compensation		3601-3602	13,242,275.00	6,253,527.00	19,495,802.00	14,109,337.00	6,743,772.00	20,853,109.00	7.0%
OPEB, Allocated		3701-3702	1,748,018.00	1,370,947.00	3,118,965.00	2,103,464.00	1,033,357.00	3,136,821.00	0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,711,418.00	313,732.00	17,025,150.00	16,819,522.00	446,059.00	17,265,581.00	1.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>256,507,691.00</b>	<b>207,642,285.00</b>	<b>464,149,976.00</b>	<b>268,642,923.00</b>	<b>223,248,547.00</b>	<b>491,891,470.00</b>	<b>6.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	88,736.00	4,664,288.00	4,753,024.00	64,494.00	8,233,998.00	8,298,492.00	74.6%
Books and Other Reference Materials		4200	51,384.00	17,813.00	69,197.00	48,812.00	57,531.00	106,343.00	53.7%
Materials and Supplies		4300	16,290,653.00	13,410,493.00	29,701,146.00	18,046,570.00	14,430,929.00	32,477,499.00	9.3%
Noncapitalized Equipment		4400	1,517,408.00	3,584,859.00	5,102,267.00	460,165.00	1,661,217.00	2,121,382.00	-58.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,948,181.00</b>	<b>21,677,453.00</b>	<b>39,625,634.00</b>	<b>18,620,041.00</b>	<b>24,383,675.00</b>	<b>43,003,716.00</b>	<b>8.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,883,295.00	49,419,502.00	52,302,797.00	2,575,550.00	48,620,681.00	51,196,231.00	-2.1%
Travel and Conferences		5200	527,117.00	1,100,389.00	1,627,506.00	502,100.00	895,006.00	1,397,106.00	-14.2%
Dues and Memberships		5300	453,860.00	112,810.00	566,670.00	385,209.00	7,100.00	392,309.00	-30.8%
Insurance		5400 - 5450	9,001.00	0.00	9,001.00	6,782.00	0.00	6,782.00	-24.7%
Operations and Housekeeping Services		5500	23,240,852.00	0.00	23,240,852.00	15,003,617.00	0.00	15,003,617.00	-35.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,350,250.00	270,658.00	3,620,908.00	2,937,748.00	288,274.00	3,226,022.00	-10.9%
Transfers of Direct Costs		5710	(28,772,869.00)	28,772,869.00	0.00	(27,016,695.00)	27,016,695.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(304,745.00)	(26,488,357.00)	(26,793,102.00)	(633,756.00)	(30,892,874.00)	(31,526,630.00)	17.7%
Professional/Consulting Services and Operating Expenditures		5800	22,742,219.00	10,686,855.00	33,429,074.00	32,197,925.00	5,772,591.00	37,970,516.00	13.6%
Communications		5900	5,595,677.00	87,674.00	5,683,351.00	5,188,514.00	96,881.00	5,285,395.00	-7.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,724,657.00</b>	<b>63,962,400.00</b>	<b>93,687,057.00</b>	<b>31,146,994.00</b>	<b>51,804,354.00</b>	<b>82,951,348.00</b>	<b>-11.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	426,012.00	426,012.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	12,179,417.00	12,179,417.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	141,724.00	1,799,215.00	1,940,939.00	161,530.00	2,000.00	163,530.00	-91.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>141,724.00</b>	<b>14,404,644.00</b>	<b>14,546,368.00</b>	<b>161,530.00</b>	<b>2,000.00</b>	<b>163,530.00</b>	<b>-98.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	18,159.00	18,159.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	35,748.00	35,748.00	New
Payments to County Offices		7142	1,135,496.00	1,023,109.00	2,158,605.00	0.00	1,300,000.00	1,300,000.00	-39.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,135,496.00</b>	<b>1,041,268.00</b>	<b>2,176,764.00</b>	<b>0.00</b>	<b>1,335,748.00</b>	<b>1,335,748.00</b>	<b>-38.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,597,146.00)	2,597,146.00	0.00	(2,560,209.00)	2,560,209.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,183,613.00)	0.00	(2,183,613.00)	(2,078,364.00)	0.00	(2,078,364.00)	-4.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(4,780,759.00)</b>	<b>2,597,146.00</b>	<b>(2,183,613.00)</b>	<b>(4,638,573.00)</b>	<b>2,560,209.00</b>	<b>(2,078,364.00)</b>	<b>-4.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>854,628,109.00</b>	<b>573,022,070.00</b>	<b>1,427,650,179.00</b>	<b>905,017,510.00</b>	<b>586,065,068.00</b>	<b>1,491,082,578.00</b>	<b>4.4%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,966,880.00	0.00	18,966,880.00	31,791,880.00	0.00	31,791,880.00	67.6%
(a) TOTAL, INTERFUND TRANSFERS IN			18,966,880.00	0.00	18,966,880.00	31,791,880.00	0.00	31,791,880.00	67.6%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,598,736.00	0.00	12,598,736.00	7,327,578.00	4,984,432.00	12,312,010.00	-2.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,748,736.00	0.00	12,748,736.00	7,477,578.00	4,984,432.00	12,462,010.00	-2.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(281,147,472.00)	281,147,472.00	0.00	(298,954,822.00)	298,954,822.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(281,147,472.00)	281,147,472.00	0.00	(298,954,822.00)	298,954,822.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(274,929,328.00)	281,147,472.00	6,218,144.00	(274,640,520.00)	293,970,390.00	19,329,870.00	210.9%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	1,036,323,356.00	5,497,281.00	1,041,820,637.00	1,045,167,798.00	5,000,000.00	1,050,167,798.00	0.8%
2) Federal Revenue		8100-8299	13,810,808.00	91,164,790.00	104,975,598.00	10,000,000.00	117,994,070.00	127,994,070.00	21.9%
3) Other State Revenue		8300-8599	32,150,062.00	172,548,799.00	204,698,861.00	64,174,602.00	200,779,107.00	264,953,709.00	29.4%
4) Other Local Revenue		8600-8799	28,666,461.00	13,782,432.00	42,448,893.00	23,888,109.00	8,860,383.00	32,748,492.00	-22.9%
5) TOTAL REVENUES			1,110,950,687.00	282,993,302.00	1,393,943,989.00	1,143,230,509.00	332,633,560.00	1,475,864,069.00	5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		534,785,239.00	368,729,283.00	903,514,522.00	561,519,793.00	370,904,116.00	932,423,909.00	3.2%
2) Instruction - Related Services	2000-2999		114,982,245.00	43,015,039.00	157,997,284.00	110,708,001.00	64,095,275.00	174,803,276.00	10.6%
3) Pupil Services	3000-3999		77,059,756.00	99,476,255.00	176,536,011.00	87,229,055.00	101,323,457.00	188,552,512.00	6.8%
4) Ancillary Services	4000-4999		2,902,914.00	495,148.00	3,398,062.00	3,981,126.00	225,617.00	4,206,743.00	23.8%
5) Community Services	5000-5999		1,252,756.00	7,676.00	1,260,432.00	267,668.00	0.00	267,668.00	-78.8%
6) Enterprise	6000-6999		177,354.00	0.00	177,354.00	15,996,078.00	0.00	15,996,078.00	8919.3%
7) General Administration	7000-7999		54,255,262.00	3,710,763.00	57,966,025.00	68,632,076.00	3,706,911.00	72,338,987.00	24.8%
8) Plant Services	8000-8999		57,779,865.00	56,546,638.00	114,326,503.00	48,683,713.00	44,473,944.00	93,157,657.00	-18.5%
9) Other Outgo	9000-9999	Except 7600-7699	11,432,718.00	1,041,268.00	12,473,986.00	8,000,000.00	1,335,748.00	9,335,748.00	-25.2%
10) TOTAL EXPENDITURES			854,628,109.00	573,022,070.00	1,427,650,179.00	905,017,510.00	586,065,068.00	1,491,082,578.00	4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			256,322,578.00	(290,028,768.00)	(33,706,190.00)	238,212,999.00	(253,431,508.00)	(15,218,509.00)	-54.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,966,880.00	0.00	18,966,880.00	31,791,880.00	0.00	31,791,880.00	67.6%
b) Transfers Out		7600-7629	12,748,736.00	0.00	12,748,736.00	7,477,578.00	4,984,432.00	12,462,010.00	-2.2%
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	(281,147,472.00)	281,147,472.00	0.00	(298,954,822.00)	298,954,822.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(274,929,328.00)	281,147,472.00	6,218,144.00	(274,640,520.00)	293,970,390.00	19,329,870.00	210.9%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,606,750.00)	(8,881,296.00)	(27,488,046.00)	(36,427,521.00)	40,538,882.00	4,111,361.00	-115.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	89,526,450.65	38,088,662.33	127,615,112.98	71,080,549.61	29,046,517.37	100,127,066.98	-21.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,526,450.65	38,088,662.33	127,615,112.98	71,080,549.61	29,046,517.37	100,127,066.98	-21.5%
d) Other Restatements		9795	160,848.96	(160,848.96)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,687,299.61	37,927,813.37	127,615,112.98	71,080,549.61	29,046,517.37	100,127,066.98	-21.5%
2) Ending Balance, June 30 (E + F1e)			71,080,549.61	29,046,517.37	100,127,066.98	34,653,028.61	69,585,399.37	104,238,427.98	4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	57,800.00	0.00	57,800.00	57,800.00	0.00	57,800.00	0.0%
Stores		9712	1,674,228.00	0.00	1,674,228.00	1,674,228.00	0.00	1,674,228.00	0.0%
Prepaid Items		9713	850,000.00	0.00	850,000.00	850,000.00	0.00	850,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	29,046,520.10	29,046,520.10	0.00	69,585,410.49	69,585,410.49	139.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	39,690,521.61	0.00	39,690,521.61	2,000,000.00	0.00	2,000,000.00	-95.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	28,808,000.00	0.00	28,808,000.00	30,071,000.00	0.00	30,071,000.00	4.4%
Unassigned/Unappropriated Amount		9790	0.00	(2.73)	(2.73)	0.61	(11.12)	(10.51)	285.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	0.00	3,356,406.00
5640	Medi-Cal Billing Option	3,195,294.69	3,195,294.69
6230	California Clean Energy Jobs Act	2,156,631.07	1,251,293.07
6300	Lottery: Instructional Materials	6,896,556.26	2,327,573.26
6385	Governor's CTE Initiative: California Partnership Academies	0.02	0.02
6512	Special Ed: Mental Health Services	0.02	0.02
7311	Classified School Employee Professional Development Block Grant	852,688.00	852,688.00
7338	College Readiness Block Grant	120,750.44	120,750.44
7388	SB 117 COVID-19 LEA Response Funds	1,710,288.00	1,710,288.00
7510	Low-Performing Students Block Grant	2,395,428.00	1,405,480.00
7810	Other Restricted State	0.00	45,450,664.39
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	7,276,138.00	7,276,138.00
9010	Other Restricted Local	4,442,745.60	2,638,834.60
Total, Restricted Balance		<u>29,046,520.10</u>	<u>69,585,410.49</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,330,570.00	1,206,509.00	-9.3%
4) Other Local Revenue		8600-8799	25,000.00	15,000.00	-40.0%
5) TOTAL, REVENUES			1,355,570.00	1,221,509.00	-9.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	851,134.00	899,318.00	5.7%
2) Classified Salaries		2000-2999	225,346.00	183,687.00	-18.5%
3) Employee Benefits		3000-3999	532,520.00	663,776.00	24.6%
4) Books and Supplies		4000-4999	136,365.00	223,685.00	64.0%
5) Services and Other Operating Expenditures		5000-5999	39,060.00	10,000.00	-74.4%
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	45,301.00	54,045.00	19.3%
9) TOTAL, EXPENDITURES			1,829,726.00	2,034,511.00	11.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(474,156.00)	(813,002.00)	71.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(474,156.00)	(813,002.00)	71.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,287,158.17	813,002.17	-36.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,287,158.17	813,002.17	-36.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,287,158.17	813,002.17	-36.8%
2) Ending Balance, June 30 (E + F1e)			813,002.17	0.17	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			813,002.51	0.83	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.34)	(0.66)	94.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,196,978.00	1,076,170.00	-10.1%
All Other State Revenue	All Other	8590	133,592.00	130,339.00	-2.4%
TOTAL, OTHER STATE REVENUE			1,330,570.00	1,206,509.00	-9.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,000.00	15,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			25,000.00	15,000.00	-40.0%
<b>TOTAL, REVENUES</b>			1,355,570.00	1,221,509.00	-9.9%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	488,945.00	578,539.00	18.3%
Certificated Pupil Support Salaries		1200	71,776.00	69,658.00	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	133,456.00	157,534.00	18.0%
Other Certificated Salaries		1900	156,957.00	93,587.00	-40.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>851,134.00</b>	<b>899,318.00</b>	<b>5.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	46,612.00	92,900.00	99.3%
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	178,734.00	90,787.00	-49.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>225,346.00</b>	<b>183,687.00</b>	<b>-18.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	225,606.00	256,276.00	13.6%
PERS		3201-3202	45,705.00	41,698.00	-8.8%
OASDI/Medicare/Alternative		3301-3302	30,381.00	27,094.00	-10.8%
Health and Welfare Benefits		3401-3402	196,660.00	305,508.00	55.3%
Unemployment Insurance		3501-3502	530.00	544.00	2.6%
Workers' Compensation		3601-3602	25,726.00	25,883.00	0.6%
OPEB, Allocated		3701-3702	6,712.00	5,047.00	-24.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,200.00	1,726.00	43.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>532,520.00</b>	<b>663,776.00</b>	<b>24.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	5,374.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,031.00	223,685.00	266.5%
Noncapitalized Equipment		4400	69,960.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>136,365.00</b>	<b>223,685.00</b>	<b>64.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,986.00	2,500.00	-16.3%
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	1,691.00	2,000.00	18.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,107.00	2,500.00	-83.5%
Professional/Consulting Services and Operating Expenditures		5800	18,325.00	2,000.00	-89.1%
Communications		5900	951.00	1,000.00	5.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>39,060.00</b>	<b>10,000.00</b>	<b>-74.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	45,301.00	54,045.00	19.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			45,301.00	54,045.00	19.3%
<b>TOTAL, EXPENDITURES</b>			1,829,726.00	2,034,511.00	11.2%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,330,570.00	1,206,509.00	-9.3%
4) Other Local Revenue		8600-8799	25,000.00	15,000.00	-40.0%
5) TOTAL, REVENUES			1,355,570.00	1,221,509.00	-9.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,000,756.00	1,345,532.00	34.5%
2) Instruction - Related Services	2000-2999		677,753.00	523,751.00	-22.7%
3) Pupil Services	3000-3999		105,916.00	111,183.00	5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		45,301.00	54,045.00	19.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,829,726.00	2,034,511.00	11.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(474,156.00)	(813,002.00)	71.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(474,156.00)	(813,002.00)	71.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,287,158.17	813,002.17	-36.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,287,158.17	813,002.17	-36.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,287,158.17	813,002.17	-36.8%
2) Ending Balance, June 30 (E + F1e)					
			813,002.17	0.17	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	813,002.51	0.83	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.34)	(0.66)	94.1%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
6371	CalWORKs for ROCP or Adult Education	63,601.32	0.32
6391	Adult Education Program	712,472.51	0.51
9010	Other Restricted Local	36,928.68	0.00
Total, Restricted Balance		813,002.51	0.83

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,841,842.00	9,482,877.00	-36.1%
4) Other Local Revenue		8600-8799	5,132,838.00	0.00	-100.0%
5) TOTAL, REVENUES			19,974,680.00	9,482,877.00	-52.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	6,731,757.00	7,048,311.00	4.7%
2) Classified Salaries		2000-2999	6,589,988.00	955,878.00	-85.5%
3) Employee Benefits		3000-3999	8,959,381.00	5,161,858.00	-42.4%
4) Books and Supplies		4000-4999	618,389.00	786,208.00	27.1%
5) Services and Other Operating Expenditures		5000-5999	129,429.00	117,999.00	-8.8%
6) Capital Outlay		6000-6999	0.00	15,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	596,089.00	382,055.00	-35.9%
9) TOTAL, EXPENDITURES			23,625,033.00	14,467,309.00	-38.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,650,353.00)	(4,984,432.00)	36.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,271,158.00	4,984,432.00	52.4%
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			3,271,158.00	4,984,432.00	52.4%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(379,195.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	385,769.58	6,574.58	-98.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			385,769.58	6,574.58	-98.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			385,769.58	6,574.58	-98.3%
2) Ending Balance, June 30 (E + F1e)			6,574.58	6,574.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1.04	1.04	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	6,574.00	6,574.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.46)	(0.46)	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	14,000,000.00	8,716,222.00	-37.7%
All Other State Revenue	All Other	8590	841,842.00	766,655.00	-8.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,841,842.00</b>	<b>9,482,877.00</b>	<b>-36.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	455,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,677,838.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,132,838.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>19,974,680.00</b>	<b>9,482,877.00</b>	<b>-52.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	6,441,382.00	6,598,236.00	2.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	290,375.00	450,075.00	55.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>6,731,757.00</b>	<b>7,048,311.00</b>	<b>4.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	5,562,728.00	506,657.00	-90.9%
Classified Support Salaries		2200	183,226.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	277,072.00	112,759.00	-59.3%
Clerical, Technical and Office Salaries		2400	566,962.00	336,462.00	-40.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,589,988.00</b>	<b>955,878.00</b>	<b>-85.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,887,366.00	2,008,549.00	6.4%
PERS		3201-3202	1,220,295.00	216,979.00	-82.2%
OASDI/Medicare/Alternative		3301-3302	602,265.00	175,321.00	-70.9%
Health and Welfare Benefits		3401-3402	4,842,687.00	2,521,153.00	-47.9%
Unemployment Insurance		3501-3502	6,659.00	4,007.00	-39.8%
Workers' Compensation		3601-3602	318,340.00	191,309.00	-39.9%
OPEB, Allocated		3701-3702	66,761.00	32,422.00	-51.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,008.00	12,118.00	-19.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>8,959,381.00</b>	<b>5,161,858.00</b>	<b>-42.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	608,184.00	707,903.00	16.4%
Noncapitalized Equipment		4400	10,205.00	78,305.00	667.3%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>618,389.00</b>	<b>786,208.00</b>	<b>27.1%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,889.00	2,000.00	-66.0%
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	18,948.00	11,227.00	-40.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,050.00	31,847.00	76.4%
Professional/Consulting Services and Operating Expenditures		5800	66,919.00	63,875.00	-4.5%
Communications		5900	19,623.00	9,050.00	-53.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>129,429.00</b>	<b>117,999.00</b>	<b>-8.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	15,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>15,000.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	596,089.00	382,055.00	-35.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>596,089.00</b>	<b>382,055.00</b>	<b>-35.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>23,625,033.00</b>	<b>14,467,309.00</b>	<b>-38.8%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,271,158.00	4,984,432.00	52.4%
(a) TOTAL, INTERFUND TRANSFERS IN			3,271,158.00	4,984,432.00	52.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,271,158.00	4,984,432.00	52.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,841,842.00	9,482,877.00	-36.1%
4) Other Local Revenue		8600-8799	5,132,838.00	0.00	-100.0%
5) TOTAL, REVENUES			19,974,680.00	9,482,877.00	-52.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		20,425,636.00	12,069,246.00	-40.9%
2) Instruction - Related Services	2000-2999		2,186,786.00	1,856,514.00	-15.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		596,089.00	382,055.00	-35.9%
8) Plant Services	8000-8999		416,522.00	159,494.00	-61.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			23,625,033.00	14,467,309.00	-38.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,650,353.00)	(4,984,432.00)	36.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,271,158.00	4,984,432.00	52.4%
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			3,271,158.00	4,984,432.00	52.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(379,195.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	385,769.58	6,574.58	-98.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			385,769.58	6,574.58	-98.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			385,769.58	6,574.58	-98.3%
2) Ending Balance, June 30 (E + F1e)					
			6,574.58	6,574.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1.04	1.04	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	6,574.00	6,574.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(0.46)	(0.46)	0.0%



<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
6060	Child Development: State General Child Care, Center- based	0.50	0.50
6130	Child Development: Center-Based Reserve Account	0.54	0.54
Total, Restricted Balance		1.04	1.04

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	47,758,883.00	52,225,000.00	9.4%
3) Other State Revenue		8300-8599	3,358,233.00	3,049,500.00	-9.2%
4) Other Local Revenue		8600-8799	9,994,604.00	9,605,000.00	-3.9%
5) TOTAL, REVENUES			61,111,720.00	64,879,500.00	6.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,019,629.00	24,176,055.00	-3.4%
3) Employee Benefits		3000-3999	13,986,541.00	14,778,989.00	5.7%
4) Books and Supplies		4000-4999	20,101,350.00	19,717,110.00	-1.9%
5) Services and Other Operating Expenditures		5000-5999	6,775,682.00	6,824,650.00	0.7%
6) Capital Outlay		6000-6999	818,721.00	350,000.00	-57.3%
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	1,542,223.00	1,642,264.00	6.5%
9) TOTAL, EXPENDITURES			68,244,146.00	67,489,068.00	-1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,132,426.00)	(2,609,568.00)	-63.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	150,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,982,426.00)	(2,459,568.00)	-64.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,520,031.44	6,537,605.44	-51.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,520,031.44	6,537,605.44	-51.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,520,031.44	6,537,605.44	-51.6%
2) Ending Balance, June 30 (E + F1e)			6,537,605.44	4,078,037.44	-37.6%
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			6,537,605.44	4,078,037.44	-37.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	44,535,000.00	49,225,000.00	10.5%
Donated Food Commodities		8221	3,116,460.00	3,000,000.00	-3.7%
All Other Federal Revenue		8290	107,423.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>47,758,883.00</b>	<b>52,225,000.00</b>	<b>9.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,358,233.00	3,049,500.00	-9.2%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,358,233.00</b>	<b>3,049,500.00</b>	<b>-9.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,033,804.00	4,000,000.00	-0.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	105,000.00	105,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,855,800.00	5,500,000.00	-6.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,994,604.00</b>	<b>9,605,000.00</b>	<b>-3.9%</b>
<b>TOTAL, REVENUES</b>			<b>61,111,720.00</b>	<b>64,879,500.00</b>	<b>6.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	18,861,660.00	18,336,148.00	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	4,338,104.00	4,020,909.00	-7.3%
Clerical, Technical and Office Salaries		2400	1,816,127.00	1,818,998.00	0.2%
Other Classified Salaries		2900	3,738.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>25,019,629.00</b>	<b>24,176,055.00</b>	<b>-3.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,500,023.00	4,224,131.00	20.7%
OASDI/Medicare/Alternative		3301-3302	1,893,199.00	1,849,465.00	-2.3%
Health and Welfare Benefits		3401-3402	7,888,346.00	8,012,943.00	1.6%
Unemployment Insurance		3501-3502	12,414.00	12,088.00	-2.6%
Workers' Compensation		3601-3602	597,911.00	577,810.00	-3.4%
OPEB, Allocated		3701-3702	73,927.00	64,110.00	-13.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	20,721.00	38,442.00	85.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,986,541.00</b>	<b>14,778,989.00</b>	<b>5.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	479,752.00	503,100.00	4.9%
Noncapitalized Equipment		4400	351,166.00	100,500.00	-71.4%
Food		4700	19,270,432.00	19,113,510.00	-0.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>20,101,350.00</b>	<b>19,717,110.00</b>	<b>-1.9%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	4,983,720.00	5,075,000.00	1.8%
Travel and Conferences		5200	13,238.00	23,650.00	78.7%
Dues and Memberships		5300	905.00	1,000.00	10.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	453,976.00	475,000.00	4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,949.00	6,600.00	10.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	758,629.00	724,500.00	-4.5%
Professional/Consulting Services and Operating Expenditures		5800	517,838.00	473,150.00	-8.6%
Communications		5900	41,427.00	45,750.00	10.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,775,682.00	6,824,650.00	0.7%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	818,721.00	350,000.00	-57.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			818,721.00	350,000.00	-57.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,542,223.00	1,642,264.00	6.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,542,223.00	1,642,264.00	6.5%
TOTAL, EXPENDITURES			68,244,146.00	67,489,068.00	-1.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	150,000.00	150,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	150,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			150,000.00	150,000.00	0.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	47,758,883.00	52,225,000.00	9.4%
3) Other State Revenue		8300-8599	3,358,233.00	3,049,500.00	-9.2%
4) Other Local Revenue		8600-8799	9,994,604.00	9,605,000.00	-3.9%
5) TOTAL, REVENUES			61,111,720.00	64,879,500.00	6.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		61,515,709.00	60,445,548.00	-1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		547,774.00	267,831.00	-51.1%
7) General Administration	7000-7999		1,542,223.00	1,642,264.00	6.5%
8) Plant Services	8000-8999		4,638,440.00	5,133,425.00	10.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			68,244,146.00	67,489,068.00	-1.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(7,132,426.00)	(2,609,568.00)	-63.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	150,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,982,426.00)	(2,459,568.00)	-64.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,520,031.44	6,537,605.44	-51.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,520,031.44	6,537,605.44	-51.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,520,031.44	6,537,605.44	-51.6%
2) Ending Balance, June 30 (E + F1e)			6,537,605.44	4,078,037.44	-37.6%
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			6,537,605.44	4,078,037.44	-37.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	4,984,016.24	1,550,163.24
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,527,705.81	2,501,990.81
9010	Other Restricted Local	25,883.39	25,883.39
<b>Total, Restricted Balance</b>		<b>6,537,605.44</b>	<b>4,078,037.44</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	0.00	-100.0%
5) TOTAL, REVENUES			1,500.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	16,348.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,348.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,848.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,848.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,435.00	234,587.00	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,435.00	234,587.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,435.00	234,587.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			234,587.00	234,587.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	234,587.00	234,587.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,500.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,500.00	0.00	-100.0%

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,348.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			16,348.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			16,348.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	0.00	-100.0%
5) TOTAL, REVENUES			1,500.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		16,348.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,348.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(14,848.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,848.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,435.00	234,587.00	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,435.00	234,587.00	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,435.00	234,587.00	-6.0%
2) Ending Balance, June 30 (E + F1e)			234,587.00	234,587.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	234,587.00	234,587.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,550.00	36,613.00	-34.1%
5) TOTAL, REVENUES			55,550.00	36,613.00	-34.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			55,550.00	36,613.00	-34.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	657,578.00	657,578.00	0.0%
b) Transfers Out		7600-7629	466,880.00	466,880.00	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			190,698.00	190,698.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,248.00	227,311.00	-7.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,836,992.00	3,083,240.00	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,836,992.00	3,083,240.00	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,836,992.00	3,083,240.00	8.7%
2) Ending Balance, June 30 (E + F1e)			3,083,240.00	3,310,551.00	7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,083,240.00	3,310,551.00	7.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	55,550.00	36,613.00	-34.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			55,550.00	36,613.00	-34.1%
<b>TOTAL, REVENUES</b>			55,550.00	36,613.00	-34.1%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	657,578.00	657,578.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			657,578.00	657,578.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	466,880.00	466,880.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			466,880.00	466,880.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from 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)			190,698.00	190,698.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	55,550.00	36,613.00	-34.1%
5) TOTAL, REVENUES			55,550.00	36,613.00	-34.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			55,550.00	36,613.00	-34.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	657,578.00	657,578.00	0.0%
b) Transfers Out		7600-7629	466,880.00	466,880.00	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			190,698.00	190,698.00	0.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,248.00	227,311.00	-7.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,836,992.00	3,083,240.00	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,836,992.00	3,083,240.00	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,836,992.00	3,083,240.00	8.7%
2) Ending Balance, June 30 (E + F1e)			3,083,240.00	3,310,551.00	7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,083,240.00	3,310,551.00	7.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,850.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,905,716.00	4,246,434.00	-73.3%
5) TOTAL, REVENUES			15,916,566.00	4,246,434.00	-73.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,515,312.00	17,168,727.00	27.0%
3) Employee Benefits		3000-3999	6,535,984.00	9,163,132.00	40.2%
4) Books and Supplies		4000-4999	42,313,772.00	221,388.00	-99.5%
5) Services and Other Operating Expenditures		5000-5999	20,146,527.00	25,156,333.00	24.9%
6) Capital Outlay		6000-6999	529,465,017.00	21,877,804.00	-95.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			611,976,612.00	73,587,384.00	-88.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(596,060,046.00)	(69,340,950.00)	-88.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	351,662,179.00	0.00	-100.0%
b) Uses		7630-7699	693,429.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,968,750.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(245,091,296.00)	(69,340,950.00)	-71.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	766,619,902.09	521,528,606.09	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			766,619,902.09	521,528,606.09	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			766,619,902.09	521,528,606.09	-32.0%
2) Ending Balance, June 30 (E + F1e)			521,528,606.09	452,187,656.09	-13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			521,379,581.09	452,038,631.09	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	149,025.00	149,025.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	10,850.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			10,850.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	14,847,281.00	4,246,434.00	-71.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,058,435.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,905,716.00	4,246,434.00	-73.3%
<b>TOTAL, REVENUES</b>			15,916,566.00	4,246,434.00	-73.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	401,333.00	296,940.00	-26.0%
Classified Supervisors' and Administrators' Salaries		2300	2,765,271.00	3,376,073.00	22.1%
Clerical, Technical and Office Salaries		2400	8,150,159.00	10,944,684.00	34.3%
Other Classified Salaries		2900	2,198,549.00	2,551,030.00	16.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>13,515,312.00</b>	<b>17,168,727.00</b>	<b>27.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	26,026.00	0.00	-100.0%
PERS		3201-3202	2,593,674.00	3,897,295.00	50.3%
OASDI/Medicare/Alternative		3301-3302	1,015,945.00	1,313,406.00	29.3%
Health and Welfare Benefits		3401-3402	2,502,585.00	3,427,315.00	37.0%
Unemployment Insurance		3501-3502	6,765.00	8,589.00	27.0%
Workers' Compensation		3601-3602	323,018.00	410,333.00	27.0%
OPEB, Allocated		3701-3702	50,860.00	78,898.00	55.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,111.00	27,296.00	59.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,535,984.00</b>	<b>9,163,132.00</b>	<b>40.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,423,126.00	120,888.00	-98.9%
Noncapitalized Equipment		4400	30,890,646.00	100,500.00	-99.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>42,313,772.00</b>	<b>221,388.00</b>	<b>-99.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	48,158.00	63,383.00	31.6%
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	60,131.00	57,750.00	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,627,621.00	24,069,650.00	36.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,327,707.00	900,000.00	-61.3%
Communications		5900	82,910.00	65,550.00	-20.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,146,527.00</b>	<b>25,156,333.00</b>	<b>24.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	32,930,263.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	494,547,770.00	21,877,804.00	-95.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,986,984.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>529,465,017.00</b>	<b>21,877,804.00</b>	<b>-95.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>611,976,612.00</b>	<b>73,587,384.00</b>	<b>-88.0%</b>

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	317,981,697.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	33,680,482.00	0.00	-100.0%
(c) TOTAL, SOURCES			351,662,179.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	693,429.00	0.00	-100.0%
(d) TOTAL, USES			693,429.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			350,968,750.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,850.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	15,905,716.00	4,246,434.00	-73.3%
5) TOTAL, REVENUES			15,916,566.00	4,246,434.00	-73.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		611,007,862.00	73,587,384.00	-88.0%
9) Other Outgo	9000-9999	Except 7600-7699	968,750.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			611,976,612.00	73,587,384.00	-88.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(596,060,046.00)	(69,340,950.00)	-88.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	351,662,179.00	0.00	-100.0%
b) Uses		7630-7699	693,429.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,968,750.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(245,091,296.00)	(69,340,950.00)	-71.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	766,619,902.09	521,528,606.09	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			766,619,902.09	521,528,606.09	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			766,619,902.09	521,528,606.09	-32.0%
2) Ending Balance, June 30 (E + F1e)			521,528,606.09	452,187,656.09	-13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			521,379,581.09	452,038,631.09	-13.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	149,025.00	149,025.00	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%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	521,379,581.09	452,038,631.09
Total, Restricted Balance		<u>521,379,581.09</u>	<u>452,038,631.09</u>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,014,556.00	40,859,815.00	-18.3%
5) TOTAL, REVENUES			50,014,556.00	40,859,815.00	-18.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,814,156.00	6,000,178.00	3.2%
3) Employee Benefits		3000-3999	3,778,610.00	4,386,078.00	16.1%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,258,365.00	6,501,260.00	3.9%
6) Capital Outlay		6000-6999	54,911,721.00	30,190,294.00	-45.0%
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			70,762,852.00	47,077,810.00	-33.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,748,296.00)	(6,217,995.00)	-70.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,300,000.00	17,300,000.00	21.0%
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			(14,300,000.00)	(17,300,000.00)	21.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,048,296.00)	(23,517,995.00)	-32.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,650,577.29	55,602,281.29	-38.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,650,577.29	55,602,281.29	-38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,650,577.29	55,602,281.29	-38.7%
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	55,602,281.29	32,084,286.29	-42.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	35,967,342.00	32,154,212.00	-10.6%
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	1,627,688.00	705,603.00	-56.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	12,419,026.00	8,000,000.00	-35.6%
Other Local Revenue All Other Local Revenue					
		8699	500.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			50,014,556.00	40,859,815.00	-18.3%
<b>TOTAL, REVENUES</b>			50,014,556.00	40,859,815.00	-18.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,923,120.00	5,154,186.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	769,172.00	818,889.00	6.5%
Clerical, Technical and Office Salaries		2400	121,710.00	27,103.00	-77.7%
Other Classified Salaries		2900	154.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			5,814,156.00	6,000,178.00	3.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,138,264.00	1,362,043.00	19.7%
OASDI/Medicare/Alternative		3301-3302	432,022.00	459,014.00	6.2%
Health and Welfare Benefits		3401-3402	2,042,371.00	2,395,419.00	17.3%
Unemployment Insurance		3501-3502	2,822.00	3,000.00	6.3%
Workers' Compensation		3601-3602	138,957.00	143,403.00	3.2%
OPEB, Allocated		3701-3702	16,694.00	13,656.00	-18.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,480.00	9,543.00	27.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			3,778,610.00	4,386,078.00	16.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	125,000.00	New
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	36,645.00	40,000.00	9.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,221,670.00	6,335,660.00	1.8%
Professional/Consulting Services and Operating Expenditures		5800	50.00	600.00	1100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,258,365.00</b>	<b>6,501,260.00</b>	<b>3.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	11,993,695.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	42,918,026.00	30,190,294.00	-29.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>54,911,721.00</b>	<b>30,190,294.00</b>	<b>-45.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>70,762,852.00</b>	<b>47,077,810.00</b>	<b>-33.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	14,300,000.00	17,300,000.00	21.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,300,000.00	17,300,000.00	21.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,300,000.00)	(17,300,000.00)	21.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,014,556.00	40,859,815.00	-18.3%
5) TOTAL, REVENUES			50,014,556.00	40,859,815.00	-18.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		70,762,852.00	47,077,810.00	-33.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			70,762,852.00	47,077,810.00	-33.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(20,748,296.00)	(6,217,995.00)	-70.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	14,300,000.00	17,300,000.00	21.0%
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			(14,300,000.00)	(17,300,000.00)	21.0%



Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(35,048,296.00)	(23,517,995.00)	-32.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,650,577.29	55,602,281.29	-38.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,650,577.29	55,602,281.29	-38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,650,577.29	55,602,281.29	-38.7%
2) Ending Balance, June 30 (E + F1e)			55,602,281.29	32,084,286.29	-42.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			55,602,281.29	32,084,286.29	-42.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	55,602,281.29	32,084,286.29
Total, Restricted Balance		<u>55,602,281.29</u>	<u>32,084,286.29</u>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,113,666.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,413,074.00	703,252.00	-50.2%
5) TOTAL, REVENUES			5,526,740.00	703,252.00	-87.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,062.00	134,364.00	29.1%
3) Employee Benefits		3000-3999	50,657.00	71,171.00	40.5%
4) Books and Supplies		4000-4999	92,764.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	522,462.00	75,000.00	-85.6%
6) Capital Outlay		6000-6999	3,263,401.00	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			4,033,346.00	280,535.00	-93.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,493,394.00	422,717.00	-71.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,900,000.00	5,000,000.00	72.4%
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			(2,900,000.00)	(5,000,000.00)	72.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,406,606.00)	(4,577,283.00)	225.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,524,284.56	62,117,678.56	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,524,284.56	62,117,678.56	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,524,284.56	62,117,678.56	-2.2%
2) Ending Balance, June 30 (E + F1e)			62,117,678.56	57,540,395.56	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			62,117,678.56	57,540,395.56	-7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	4,113,557.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	109.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,113,666.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,413,074.00	703,252.00	-50.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,413,074.00	703,252.00	-50.2%
<b>TOTAL, REVENUES</b>			5,526,740.00	703,252.00	-87.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	20,595.00	24,205.00	17.5%
Clerical, Technical and Office Salaries		2400	62,398.00	86,511.00	38.6%
Other Classified Salaries		2900	21,069.00	23,648.00	12.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>104,062.00</b>	<b>134,364.00</b>	<b>29.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	262.00	0.00	-100.0%
PERS		3201-3202	20,265.00	30,502.00	50.5%
OASDI/Medicare/Alternative		3301-3302	7,843.00	10,278.00	31.0%
Health and Welfare Benefits		3401-3402	19,219.00	26,287.00	36.8%
Unemployment Insurance		3501-3502	50.00	67.00	34.0%
Workers' Compensation		3601-3602	2,487.00	3,212.00	29.2%
OPEB, Allocated		3701-3702	398.00	610.00	53.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	133.00	215.00	61.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>50,657.00</b>	<b>71,171.00</b>	<b>40.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,900.00	0.00	-100.0%
Noncapitalized Equipment		4400	89,864.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>92,764.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	7.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	522,455.00	75,000.00	-85.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>522,462.00</b>	<b>75,000.00</b>	<b>-85.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	22,257.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,241,144.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,263,401.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,033,346.00</b>	<b>280,535.00</b>	<b>-93.0%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,900,000.00	5,000,000.00	72.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			2,900,000.00	5,000,000.00	72.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,900,000.00)	(5,000,000.00)	72.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,113,666.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,413,074.00	703,252.00	-50.2%
5) TOTAL, REVENUES			5,526,740.00	703,252.00	-87.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,033,346.00	280,535.00	-93.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,033,346.00	280,535.00	-93.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			1,493,394.00	422,717.00	-71.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,900,000.00	5,000,000.00	72.4%
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			(2,900,000.00)	(5,000,000.00)	72.4%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,406,606.00)	(4,577,283.00)	225.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,524,284.56	62,117,678.56	-2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,524,284.56	62,117,678.56	-2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,524,284.56	62,117,678.56	-2.2%
2) Ending Balance, June 30 (E + F1e)			62,117,678.56	57,540,395.56	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			62,117,678.56	57,540,395.56	-7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
7710	State School Facilities Projects	62,117,678.56	57,540,395.56
Total, Restricted Balance		62,117,678.56	57,540,395.56

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,515,065.00	4,226,213.00	-6.4%
5) TOTAL, REVENUES			4,515,099.00	4,226,213.00	-6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	895,545.00	1,016,134.00	13.5%
3) Employee Benefits		3000-3999	394,748.00	498,674.00	26.3%
4) Books and Supplies		4000-4999	5,154.00	665,841.00	12818.9%
5) Services and Other Operating Expenditures		5000-5999	2,660,650.00	1,221,672.00	-54.1%
6) Capital Outlay		6000-6999	176,700.00	199,054.00	12.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,132,797.00	3,601,375.00	-12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			382,302.00	624,838.00	63.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	294,454.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,594,454.00	1,525,000.00	-4.4%
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			(1,300,000.00)	(1,525,000.00)	17.3%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(917,698.00)	(900,162.00)	-1.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,122,774.00	10,205,076.00	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,122,774.00	10,205,076.00	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,122,774.00	10,205,076.00	-8.3%
2) Ending Balance, June 30 (E + F1e)			10,205,076.00	9,304,914.00	-8.8%
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			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	10,205,076.00	9,304,914.00	-8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	34.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			34.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	4,038,033.00	4,005,583.00	-0.8%
Interest		8660	323,719.00	145,700.00	-55.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	153,313.00	74,930.00	-51.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,515,065.00	4,226,213.00	-6.4%
<b>TOTAL, REVENUES</b>			4,515,099.00	4,226,213.00	-6.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	69,972.00	30,000.00	-57.1%
Classified Supervisors' and Administrators' Salaries		2300	530,903.00	550,961.00	3.8%
Clerical, Technical and Office Salaries		2400	284,392.00	397,520.00	39.8%
Other Classified Salaries		2900	10,278.00	37,653.00	266.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>895,545.00</b>	<b>1,016,134.00</b>	<b>13.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	82.00	0.00	-100.0%
PERS		3201-3202	159,320.00	230,663.00	44.8%
OASDI/Medicare/Alternative		3301-3302	63,749.00	77,734.00	21.9%
Health and Welfare Benefits		3401-3402	145,722.00	159,721.00	9.6%
Unemployment Insurance		3501-3502	449.00	509.00	13.4%
Workers' Compensation		3601-3602	21,402.00	24,287.00	13.5%
OPEB, Allocated		3701-3702	2,960.00	4,260.00	43.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,064.00	1,500.00	41.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>394,748.00</b>	<b>498,674.00</b>	<b>26.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,154.00	660,341.00	12712.2%
Noncapitalized Equipment		4400	0.00	5,500.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,154.00</b>	<b>665,841.00</b>	<b>12818.9%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	7,618.00	143,274.00	1780.7%
Travel and Conferences		5200	3,191.00	14,000.00	338.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,991.00	229,500.00	11426.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,151,691.00	357,909.00	-83.4%
Professional/Consulting Services and Operating Expenditures		5800	494,342.00	474,439.00	-4.0%
Communications		5900	1,817.00	2,550.00	40.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,660,650.00</b>	<b>1,221,672.00</b>	<b>-54.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	45,124.00	21,309.00	-52.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	131,576.00	177,745.00	35.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>176,700.00</b>	<b>199,054.00</b>	<b>12.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,132,797.00</b>	<b>3,601,375.00</b>	<b>-12.9%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	294,454.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			294,454.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,594,454.00	1,525,000.00	-4.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,594,454.00	1,525,000.00	-4.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,300,000.00)	(1,525,000.00)	17.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,515,065.00	4,226,213.00	-6.4%
5) TOTAL, REVENUES			4,515,099.00	4,226,213.00	-6.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,132,797.00	3,601,375.00	-12.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,132,797.00	3,601,375.00	-12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			382,302.00	624,838.00	63.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	294,454.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,594,454.00	1,525,000.00	-4.4%
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			(1,300,000.00)	(1,525,000.00)	17.3%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(917,698.00)	(900,162.00)	-1.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,122,774.00	10,205,076.00	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,122,774.00	10,205,076.00	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,122,774.00	10,205,076.00	-8.3%
2) Ending Balance, June 30 (E + F1e)			10,205,076.00	9,304,914.00	-8.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,205,076.00	9,304,914.00	-8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,100,000.00	1,100,000.00	0.0%
4) Other Local Revenue		8600-8799	386,694,551.00	392,607,033.00	1.5%
5) TOTAL, REVENUES			387,794,551.00	393,707,033.00	1.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	297,403,798.00	370,366,708.00	24.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			297,403,798.00	370,366,708.00	24.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			90,390,753.00	23,340,325.00	-74.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,906,177.00	0.00	-100.0%
b) Uses		7630-7699	51,119,067.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,212,890.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			71,177,863.00	23,340,325.00	-67.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	367,869,898.79	439,047,761.79	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			367,869,898.79	439,047,761.79	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			367,869,898.79	439,047,761.79	19.3%
2) Ending Balance, June 30 (E + F1e)			439,047,761.79	462,388,086.79	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	439,047,761.79	462,388,086.79	5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	1,100,000.00	1,100,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,100,000.00	1,100,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	366,298,384.00	375,687,033.00	2.6%
Unsecured Roll		8612	8,000,000.00	8,000,000.00	0.0%
Prior Years' Taxes		8613	2,800,000.00	2,800,000.00	0.0%
Supplemental Taxes		8614	2,500,000.00	2,500,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	7,076,167.00	3,600,000.00	-49.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,000.00	20,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			386,694,551.00	392,607,033.00	1.5%
<b>TOTAL, REVENUES</b>			387,794,551.00	393,707,033.00	1.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	174,742,609.00	229,675,547.00	31.4%
Bond Interest and Other Service Charges		7434	122,661,189.00	140,691,161.00	14.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>297,403,798.00</b>	<b>370,366,708.00</b>	<b>24.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>297,403,798.00</b>	<b>370,366,708.00</b>	<b>24.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	31,906,177.00	0.00	-100.0%
(c) TOTAL, SOURCES			31,906,177.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	51,119,067.00	0.00	-100.0%
(d) TOTAL, USES			51,119,067.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(19,212,890.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,100,000.00	1,100,000.00	0.0%
4) Other Local Revenue		8600-8799	386,694,551.00	392,607,033.00	1.5%
5) TOTAL, REVENUES			387,794,551.00	393,707,033.00	1.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	297,403,798.00	370,366,708.00	24.5%
10) TOTAL, EXPENDITURES			297,403,798.00	370,366,708.00	24.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			90,390,753.00	23,340,325.00	-74.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,906,177.00	0.00	-100.0%
b) Uses		7630-7699	51,119,067.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,212,890.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			71,177,863.00	23,340,325.00	-67.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	367,869,898.79	439,047,761.79	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			367,869,898.79	439,047,761.79	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			367,869,898.79	439,047,761.79	19.3%
2) Ending Balance, June 30 (E + F1e)			439,047,761.79	462,388,086.79	5.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	439,047,761.79	462,388,086.79	5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,425,782.00	42,995,628.00	6.4%
5) TOTAL, REVENUES			40,425,782.00	42,995,628.00	6.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,220,037.00	2,286,365.00	3.0%
3) Employee Benefits		3000-3999	1,392,493.00	1,466,373.00	5.3%
4) Books and Supplies		4000-4999	1,321.00	3,271.00	147.6%
5) Services and Other Operating Expenses		5000-5999	37,221,248.00	39,358,662.00	5.7%
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			40,835,099.00	43,114,671.00	5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(409,317.00)	(119,043.00)	-70.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,670,000.00	6,670,000.00	-23.1%
b) Transfers Out		7600-7629	0.00	7,500,000.00	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			8,670,000.00	(830,000.00)	-109.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			8,260,683.00	(949,043.00)	-111.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	53,142,027.09	61,402,710.09	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,142,027.09	61,402,710.09	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			53,142,027.09	61,402,710.09	15.5%
2) Ending Net Position, June 30 (E + F1e)			61,402,710.09	60,453,667.09	-1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	61,402,710.09	60,453,667.09	-1.5%

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

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,400,451.00	1,065,000.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	30,808,613.00	31,698,228.00	2.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,251,518.00	7,500,000.00	76.4%
All Other Transfers In from All Others		8799	2,965,200.00	2,732,400.00	-7.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			40,425,782.00	42,995,628.00	6.4%
<b>TOTAL, REVENUES</b>			40,425,782.00	42,995,628.00	6.4%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	182,535.00	188,391.00	3.2%
Clerical, Technical and Office Salaries		2400	677,091.00	737,563.00	8.9%
Other Classified Salaries		2900	1,360,411.00	1,360,411.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,220,037.00	2,286,365.00	3.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	28,175.00	0.00	-100.0%
PERS		3201-3202	430,520.00	472,626.00	9.8%
OASDI/Medicare/Alternative		3301-3302	161,700.00	166,193.00	2.8%
Health and Welfare Benefits		3401-3402	711,500.00	763,539.00	7.3%
Unemployment Insurance		3501-3502	1,085.00	1,102.00	1.6%
Workers' Compensation		3601-3602	53,140.00	54,726.00	3.0%
OPEB, Allocated		3701-3702	3,088.00	4,397.00	42.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,285.00	3,790.00	15.4%
TOTAL, EMPLOYEE BENEFITS			1,392,493.00	1,466,373.00	5.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,321.00	2,321.00	75.7%
Noncapitalized Equipment		4400	0.00	950.00	New
TOTAL, BOOKS AND SUPPLIES			1,321.00	3,271.00	147.6%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	124,132.00	153,645.00	23.8%
Travel and Conferences		5200	540.00	400.00	-25.9%
Dues and Memberships		5300	150.00	402.00	168.0%
Insurance		5400-5450	36,037,783.00	37,969,650.00	5.4%
Operations and Housekeeping Services		5500	9,300.00	15,000.00	61.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	327.00	4,564.00	1295.7%
Professional/Consulting Services and Operating Expenditures		5800	1,046,490.00	1,212,751.00	15.9%
Communications		5900	2,526.00	2,250.00	-10.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>37,221,248.00</b>	<b>39,358,662.00</b>	<b>5.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>40,835,099.00</b>	<b>43,114,671.00</b>	<b>5.6%</b>



Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	8,670,000.00	6,670,000.00	-23.1%
(a) TOTAL, INTERFUND TRANSFERS IN			8,670,000.00	6,670,000.00	-23.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	7,500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	7,500,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,670,000.00	(830,000.00)	-109.6%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,425,782.00	42,995,628.00	6.4%
5) TOTAL, REVENUES			40,425,782.00	42,995,628.00	6.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		40,835,099.00	43,114,671.00	5.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			40,835,099.00	43,114,671.00	5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(409,317.00)	(119,043.00)	-70.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,670,000.00	6,670,000.00	-23.1%
b) Transfers Out		7600-7629	0.00	7,500,000.00	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			8,670,000.00	(830,000.00)	-109.6%

Description	Function Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			8,260,683.00	(949,043.00)	-111.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	53,142,027.09	61,402,710.09	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,142,027.09	61,402,710.09	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			53,142,027.09	61,402,710.09	15.5%
2) Ending Net Position, June 30 (E + F1e)			61,402,710.09	60,453,667.09	-1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	61,402,710.09	60,453,667.09	-1.5%

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

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	97,478.88	97,478.88	97,478.88	97,189.30	97,189.30	97,189.30
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	97,478.88	97,478.88	97,478.88	97,189.30	97,189.30	97,189.30
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	97,478.88	97,478.88	97,478.88	97,189.30	97,189.30	97,189.30
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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	595,359,669.00	301	647,225.00	303	594,712,444.00	305	288,987.00		307	594,423,457.00	309
2000 - Classified Salaries	220,288,324.00	311	1,932,470.00	313	218,355,854.00	315	27,580,218.00		317	190,775,636.00	319
3000 - Employee Benefits	464,149,976.00	321	4,592,587.00	323	459,557,389.00	325	15,988,347.00		327	443,569,042.00	329
4000 - Books, Supplies Equip Replace. (6500)	39,625,634.00	331	295,333.00	333	39,330,301.00	335	13,291,188.00		337	26,039,113.00	339
5000 - Services... & 7300 - Indirect Costs	91,503,444.00	341	17,226,371.00	343	74,277,073.00	345	19,521,773.00		347	54,755,300.00	349
TOTAL					1,386,233,061.00	365			TOTAL	1,309,562,548.00	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	485,595,492.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	47,334,823.00 380
3. STRS.		3101 & 3102	139,921,733.00 382
4. PERS.		3201 & 3202	9,852,014.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	11,047,576.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	121,607,331.00 385
7. Unemployment Insurance.		3501 & 3502	266,301.00 390
8. Workers' Compensation Insurance.		3601 & 3602	12,747,830.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	9,986,247.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			838,359,347.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			921,022.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			270,734.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			837,167,591.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			63.93%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	63.93%
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).	1,309,562,548.00
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

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	630,937,014.00	301	826,360.00	303	630,110,654.00	305	126,307.00		307	629,984,347.00	309
2000 - Classified Salaries	242,878,116.00	311	1,173,246.00	313	241,704,870.00	315	28,102,358.00		317	213,602,512.00	319
3000 - Employee Benefits	491,891,470.00	321	4,130,312.00	323	487,761,158.00	325	18,472,057.00		327	469,289,101.00	329
4000 - Books, Supplies Equip Replace. (6500)	43,003,716.00	331	14,737.00	333	42,988,979.00	335	12,201,436.00		337	30,787,543.00	339
5000 - Services... & 7300 - Indirect Costs	80,872,984.00	341	15,834,036.00	343	65,038,948.00	345	27,833,185.00		347	37,205,763.00	349
TOTAL					1,467,604,609.00	365			TOTAL	1,380,869,266.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			62.92%
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)	62.92%
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).	1,380,869,266.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	100,944	100,572		
Charter School				
<b>Total ADA</b>	<b>100,944</b>	<b>100,572</b>	<b>0.4%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	99,012	98,758		
Charter School				
<b>Total ADA</b>	<b>99,012</b>	<b>98,758</b>	<b>0.3%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	97,207	97,479		
Charter School		0		
<b>Total ADA</b>	<b>97,207</b>	<b>97,479</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	97,189			
Charter School	0			
<b>Total ADA</b>	<b>97,189</b>			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

N/A

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)

N/A

**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	106,199	104,446		
Charter School				
<b>Total Enrollment</b>	<b>106,199</b>	<b>104,446</b>	<b>1.7%</b>	<b>Not Met</b>
Second Prior Year (2018-19)				
District Regular	103,444	102,883		
Charter School				
<b>Total Enrollment</b>	<b>103,444</b>	<b>102,883</b>	<b>0.5%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	101,674	101,955		
Charter School				
<b>Total Enrollment</b>	<b>101,674</b>	<b>101,955</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	102,023			
Charter School				
<b>Total Enrollment</b>	<b>102,023</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

N/A

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)

Reasons for the overestimate in FY 2017-18 include unanticipated loss of students in grade progression that are normally stable and overall out-migration of households and families from California to other States.

**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	99,508	104,446	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>99,508</b>	<b>104,446</b>	<b>95.3%</b>
Second Prior Year (2018-19)			
District Regular	98,024	102,883	
Charter School			
<b>Total ADA/Enrollment</b>	<b>98,024</b>	<b>102,883</b>	<b>95.3%</b>
First Prior Year (2019-20)			
District Regular	97,479	101,955	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>97,479</b>	<b>101,955</b>	<b>95.6%</b>
Historical Average Ratio:			95.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.9%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2020-21)				
District Regular	97,189	102,023		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>97,189</b>	<b>102,023</b>	<b>95.3%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	95,731	100,494		
Charter School				
<b>Total ADA/Enrollment</b>	<b>95,731</b>	<b>100,494</b>	<b>95.3%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	94,296	98,988		
Charter School				
<b>Total ADA/Enrollment</b>	<b>94,296</b>	<b>98,988</b>	<b>95.3%</b>	<b>Met</b>

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

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

- 1a. STANDARD 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)

N/A
-----

**4. CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	97,478.88	97,189.30	96,446.09	94,988.33
b. Prior Year ADA (Funded)		97,478.88	97,189.30	96,446.09
c. Difference (Step 1a minus Step 1b)		(289.58)	(743.21)	(1,457.76)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.30%	-0.76%	-1.51%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		1,035,686,136.00	1,029,806,183.00	1,020,247,944.00
b1. COLA percentage		0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		-0.30%	-0.76%	-1.51%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-1.30% to .70%</b>	<b>-1.76% to .24%</b>	<b>-2.51% to -.51%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	866,439,275.00	856,206,839.00	880,574,372.00	905,672,931.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	1,168,098,095.00	1,169,401,783.00	1,168,021,971.00	1,163,851,983.00
District's Projected Change in LCFF Revenue:		0.11%	-0.12%	-0.36%
<b>LCFF Revenue Standard:</b>		<b>-1.30% to .70%</b>	<b>-1.76% to .24%</b>	<b>-2.51% to -.51%</b>
<b>Status:</b>		Met	Met	Not Met

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

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

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

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

2nd subsequent year (2022-23) has a higher declining enrollment more than the first subsequent year, which caused the decrease to LCFF dollars. We anticipate the ADA protection currently afforded in the state budget to expire.

**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)	777,273,831.84	812,823,551.35	95.6%
Second Prior Year (2018-19)	779,397,479.81	812,656,772.95	95.9%
First Prior Year (2019-20)	810,458,810.00	854,628,109.00	94.8%
	Historical Average Ratio:		95.4%

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>92.4% to 98.4%</b>	<b>92.4% to 98.4%</b>	<b>92.4% to 98.4%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	859,727,518.00	905,017,510.00	95.0%	Met
1st Subsequent Year (2021-22)	902,549,476.00	787,402,632.00	114.6%	Not Met
2nd Subsequent Year (2022-23)	912,792,985.00	759,565,813.00	120.2%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

The projected deficit of \$169.4M (FY 21/22) and \$208.0M (FY22/23) are currently identified as other adjustments in the Multi Year Projection Schedule. The District is developing solutions for out-years which will bring ratio within the standard. Solutions to be presented at 1st Interim.

**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):	-0.30%	-0.76%	-1.51%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.30% to 9.70%</b>	<b>-10.76% to 9.24%</b>	<b>-11.51% to 8.49%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.30% to 4.70%	-5.76% to 4.24%	-6.51% to 3.49%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2019-20)	104,975,598.00		
Budget Year (2020-21)	127,994,070.00	21.93%	Yes
1st Subsequent Year (2021-22)	86,508,763.00	-32.41%	Yes
2nd Subsequent Year (2022-23)	84,997,761.00	-1.75%	No

**Explanation:**  
(required if Yes)

Budget Yr (20-21) increase is due to Covid 19 \$32.0M CARES Act and (\$3 M) MSAP Grant. 1st Subsequent (21-22) Decrease is due to one time Covid 19 Cares Act (\$32.0M), and (\$9 M) from various DODEA grants for construction completion at Miller and Hancock.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	204,698,861.00		
Budget Year (2020-21)	264,953,709.00	29.44%	Yes
1st Subsequent Year (2021-22)	170,015,318.00	-35.83%	Yes
2nd Subsequent Year (2022-23)	170,468,077.00	0.27%	No

**Explanation:**  
(required if Yes)

Budget Year (20-21) Increase of \$90.0M due to the learning loss from COVID 19, \$5.0M in AB602 funding formula and a Decrease of (\$12M) for one time funding for ECSE, (\$14.8M) from STRS on behalf and (\$6.2M) from various grants. 1st Subsequent (21-22) Decrease of (\$90.0M) due to one-time money from the learning loss from COVID 19.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	42,448,893.00		
Budget Year (2020-21)	32,748,492.00	-22.85%	Yes
1st Subsequent Year (2021-22)	32,808,041.00	0.18%	No
2nd Subsequent Year (2022-23)	32,409,841.00	-1.21%	No

**Explanation:**  
(required if Yes)

Budget yr (20-21) Decrease is due to loss from Civic Rentals (\$2.0M), Interest (\$2.75M), Misc. grants (\$1.0M), Contributions (\$3.0M) and (\$1.5M) in Erate due to Covid 19

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	39,625,634.00		
Budget Year (2020-21)	43,003,716.00	8.52%	Yes
1st Subsequent Year (2021-22)	37,918,954.00	-11.82%	Yes
2nd Subsequent Year (2022-23)	38,216,419.00	0.78%	No

**Explanation:**  
(required if Yes)

Budget Year (20-21) Increase \$4.2M Lottery for textbook adoption, Special Ed \$0.28M, \$0.67M in various unrestricted resources, and decrease MSAP Grant -\$1.8M. 1st Subsequent year (21-22) Decrease -\$5.4M in fully expended restricted carryover.



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

First Prior Year (2019-20)	93,687,057.00		
Budget Year (2020-21)	82,951,348.00	-11.46%	Yes
1st Subsequent Year (2021-22)	84,352,582.00	1.69%	No
2nd Subsequent Year (2022-23)	86,607,675.00	2.67%	No

**Explanation:**  
(required if Yes)

Budget Year (20-21)-Decreases in -\$9.2M RRMA, -\$0.9M Contribution to Sites, -\$1.1M ASES, -\$0.9M ESSA, -\$1.1 Title II, and -\$2.3M Other Restricted. Increases in GFU \$1.4M and Special Ed \$3.4M

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2019-20)	352,123,352.00		
Budget Year (2020-21)	425,696,271.00	20.89%	Not Met
1st Subsequent Year (2021-22)	289,332,122.00	-32.03%	Not Met
2nd Subsequent Year (2022-23)	287,875,679.00	-0.50%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	133,312,691.00		
Budget Year (2020-21)	125,955,064.00	-5.52%	Met
1st Subsequent Year (2021-22)	122,271,536.00	-2.92%	Met
2nd Subsequent Year (2022-23)	124,824,094.00	2.09%	Met

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

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

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

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

Budget Yr (20-21) increase is due to Covid 19 \$32.0M CARES Act and (\$3 M) MSAP Grant. 1st Subsequent (21-22) Decrease is due to one time Covid 19 Cares Act (\$32.0M), and (\$9 M) from various DODEA grants for construction completion at Miller and Hancock.

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

Budget Year (20-21) Increase of \$90.0M due to the learning loss from COVID 19, \$5.0M in AB602 funding formula and a Decrease of (\$12M) for one time funding for ECSE, (\$14.8M) from STRS on behalf and (\$6.2M) from various grants. 1st Subsequent (21-22) Decrease of (\$90.0M) due to one-time money from the learning loss from COVID 19.

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

Budget yr (20-21) Decrease is due to loss from Civic Rentals (\$2.0M), Interest (\$2.75M), Misc. grants (\$1.0M), Contributions (\$3.0M) and (\$1.5M) in Erate due to Covid 19

- 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? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	1,503,544,588.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	1,503,544,588.00	45,106,337.64	43,415,884.00	Not Met

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

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

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

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

Flexibility for calculation to exclude STRS and PERS On Behalf payments per Adopted Budget Guidance.

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	26,651,000.00	28,194,000.00	28,808,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.01	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)	(1.18)	(1.50)	(2.73)
e. Available Reserves (Lines 1a through 1d)	26,650,998.83	28,193,998.50	28,807,997.27
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,332,510,037.40	1,409,678,619.14	1,440,398,915.00
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)	1,332,510,037.40	1,409,678,619.14	1,440,398,915.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	2.0%	2.0%	2.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>0.7%</b>	<b>0.7%</b>	<b>0.7%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	(2,006,111.26)	831,274,052.39	0.2%	Met
Second Prior Year (2018-19)	40,252,161.64	828,251,737.55	N/A	Met
First Prior Year (2019-20)	(18,606,750.00)	867,376,845.00	2.1%	Not Met
Budget Year (2020-21) (Information only)	(36,427,521.00)	912,495,088.00		

**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 continues to systematically review its budget and to set aside one-time savings or funds to offset one-time expenditures in the subsequent years. Due to flat funding and increased operating costs, the District will utilize ending balance to sustain its educational programs and operations.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2017-18)	42,564,659.34	51,330,506.41	N/A	Met
Second Prior Year (2018-19)	31,430,598.49	49,274,289.00	N/A	Met
First Prior Year (2019-20)	67,535,830.00	89,687,299.61	N/A	Met
Budget Year (2020-21) (Information only)	71,080,549.61			

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

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

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

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

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

N/A

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	97,189	95,731	94,296
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,503,544,588.00	1,340,615,648.00	1,324,874,024.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,503,544,588.00	1,340,615,648.00	1,324,874,024.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	30,070,891.76	26,812,312.96	26,497,480.48
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>30,070,891.76</b>	<b>26,812,312.96</b>	<b>26,497,480.48</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	30,071,000.00	26,813,000.00	26,498,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.61	0.61	0.61
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)	(11.12)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	30,070,989.49	26,813,000.61	26,498,000.61
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>30,070,891.76</b>	<b>26,812,312.96</b>	<b>26,497,480.48</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

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

N/A
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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

The impact of the worldwide pandemic on school districts is unprecedented. To support the re-opening of schools, a number of one-time monies have been granted and school districts have been encouraged to consider all funding sources to support this effort. As a result, some expenditures traditionally considered ongoing (like positions) are funded out of one-time revenue to support the re-opening of schools.

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2019-20)	(281,147,472.00)			
Budget Year (2020-21)	(298,954,822.00)	17,807,350.00	6.3%	Met
1st Subsequent Year (2021-22)	(294,519,634.00)	(4,435,188.00)	-1.5%	Met
2nd Subsequent Year (2022-23)	(305,467,356.00)	10,947,722.00	3.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	18,966,880.00			
Budget Year (2020-21)	31,791,880.00	12,825,000.00	67.6%	Not Met
1st Subsequent Year (2021-22)	16,066,880.00	(15,725,000.00)	-49.5%	Not Met
2nd Subsequent Year (2022-23)	16,066,880.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	12,748,736.00			
Budget Year (2020-21)	12,462,010.00	(286,726.00)	-2.2%	Met
1st Subsequent Year (2021-22)	12,278,412.00	(183,598.00)	-1.5%	Met
2nd Subsequent Year (2022-23)	12,278,412.00	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)

For Budget Year 20/21 the increase in Transfers In is due to an increase of \$3.0M from Redevelopment Agency, \$2.1M from State School Facilities, and \$7.5M from Fund 67-Self Insurance Fund. For 1st Subsequent Year 21/22 a reduction to Transfers in of \$3.0M from Redevelopment Agency, \$5.0M from State School Facilities.



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

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

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		Prop S Bond Proceeds	Fund 21300 Obj Code 5621	0
Certificates of Participation		N/A		
General Obligation Bonds		Property Tax Apportionment	Fund 51 Obj Code 7400's	4,411,004,171
Supp Early Retirement Program		All Dist. Funds with Participation Retirees	Fund 01 Obj Code 3901 & 3902	31,774,460
State School Building Loans		N/A		
Compensated Absences		All Dist. Funds with Payroll & Benefits	All Funds with Participating ees Obj Code 1000-3999	38,213,652

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

Net Pension Liability		All Dist Funds with Participating Employees	All Funds with Participating ees Obj Code 3101-3202	1,438,498,000
<b>TOTAL:</b>				<b>5,919,490,283</b>

Type of Commitment (continued)	Prior Year (2019-20) Annual Payment (P & I)	Budget Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	348,522,864	370,366,707	374,314,819	240,376,156
Supp Early Retirement Program	15,962,368	15,887,230	15,887,230	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Net Pension Liability				
Total Annual Payments:	364,485,232	386,253,937	390,202,049	240,376,156
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>Yes</b>	<b>Yes</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Increase in General Obligation Bonds is funded through property tax apportionments received by the county.

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

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

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

No

2.

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

**Explanation:**  
(required if Yes)

N/A

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

Yes

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:

The District OPEB Liability is limited to the implicit subsidy that exist as a result of our Retirees paying a lower premium that would be warranted if they had to pay a premium based in a typical pool of the Retirees.

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

Other

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

135,880,213.00
0.00
135,880,213.00
Actuarial
Jun 30, 2020

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a.	6,739,308.00	5,521,419.00	5,724,732.00
b.	3,340,221.00	3,340,221.00	3,340,221.00
c.	5,793,804.00	5,938,649.00	6,087,115.00
d.	581	581	581

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

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

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

Yes
-----

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

Workers' Comp and Liability Insurance is based on actuarially determined valuation completed April 2020 with funding levels of a .02390 for the Worker's Compensation and District valuation for the Liability Insurance. Property, Dental and Vision Insurances are District valuation and the number of participants.

3. Self-Insurance Liabilities

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

71,651,000.00
46,840,000.00

4. Self-Insurance Contributions

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
a. Required contribution (funding) for self-insurance programs	27,030,000.00	27,030,000.00	27,030,000.00
b. Amount contributed (funded) for self-insurance programs	25,634,072.00	25,634,072.00	25,634,072.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	6,145.2	6,068.4	6,068.4	6,068.4

**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.

N/A

Negotiations Settled

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

N/A

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

No

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:

N/A

**Negotiations Not Settled**

6. Cost of a one percent increase in salary and statutory benefits	7,172,157		
	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
7. Amount included for any tentative salary schedule increases	0	0	0

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	112,707,845	119,470,316	126,638,535
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

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

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs	N/A	N/A	N/A
If Yes, explain the nature of the new costs:	N/A		

N/A

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	10,212,203	10,393,980	10,578,993
3. Percent change in step & column over prior year	1.8%	1.8%	1.8%

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

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

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

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

N/A

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**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	4,038.5	4,036.3	4,036.3	4,036.3

**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.

N/A

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")

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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

2,883,414

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	74,965,763	79,463,708	84,231,531
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

**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		
----	--	--

N/A

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	2,249,969	2,273,594	2,297,467
3. Percent change in step & column over prior year	1.1%	1.1%	1.1%

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

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

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

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

N/A

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	505.7	506.8	506.8	506.8

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

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

No
----

If Yes, complete question 2.

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

N/A
-----

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

777,371
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4. Amount included for any tentative salary schedule increases

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Amount included for any tentative salary schedule increases	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	9,412,421	9,977,166	10,575,796
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	6.0%	6.0%	6.0%

**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	943,288	958,653	974,275
Percent change in step & column over prior year	1.78%/1.05%	1.78%/1.05%	1.78%/1.05%

**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?	Yes	Yes	Yes
Total cost of other benefits	N/A	N/A	N/A
Percent change in cost of other benefits over prior year	N/A	N/A	N/A

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes
-----

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

N/A
-----

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

No
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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

N/A
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**End of School District Budget Criteria and Standards Review**

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**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

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

<b>Combined Assigned and Unassigned/unappropriated Fund Balances</b>			
Form	Fund	2020-21 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$ 32,071,000	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$ 32,071,000	
District Standard Reserve Level		2%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$ 30,071,000	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$ 2,000,000	

<b>Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties</b>			
Form	Fund	2019-20 Budget	Description of Need
01	General Fund/County School Service Fund	2,000,000	Set aside for specific school site accounts
01	General Fund/County School Service Fund	-	Reserve for 2020-21 deficit
Total of Substantiated Needs		\$2,000,000	

**Remaining Unsubstantiated Balance**      \$      -      **Balance should be Zero**

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

SACS2020 Financial Reporting Software - 2020.1.0  
6/26/2020 9:19:39 AM

37-68338-0000000

July 1 Budget  
2020-21 Budget  
Technical Review Checks

San Diego Unified

San Diego County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	3702	-287,423.00

Explanation: The negative amount in Object 3702 is due to Retiree Medical billed out is higher than Retiree Medical paid out.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2020 Financial Reporting Software - 2020.1.0  
6/26/2020 9:20:33 AM

37-68338-0000000

July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

San Diego Unified

San Diego County

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

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

### IMPORT CHECKS

**CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.** EXCEPTION

ACCOUNT						RESOURCE	VALUE
FD	RS	PY	GO	FN	OB		
01	6264	0	0000	0000	9791	6264	0.00
Explanation: Due to rounding issues our financial system does not allow journals more than three digits out, which the beginning fund balance of less than 1 cent is creating a SAC's warning.							
01	6264	0	0000	0000	9795	6264	0.00
01	6264	0	0000	0000	979Z	6264	0.00
01	6264	0	0000	0000	9740	6264	0.00

**CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			
01	6264	0	0000	0000	9740	01	6264	0.00
01	6264	0	0000	0000	9791	01	6264	0.00
01	6264	0	0000	0000	9795	01	6264	0.00
01	6264	0	0000	0000	979Z	01	6264	0.00

Explanation: Due to rounding issues our financial system does not allow journals more than three digits out, which the beginning fund balance of less than 1 cent is creating a SAC's warning.

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

ACCOUNT

<u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
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67-7690-0-0000-0000-8699	7690	8699	11,746.00
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Explanation: This exception is a result of the entries made to record CALSTRS On-Behalf Pension Contributions in resource 76900, as required under GASB 68. Since Fund 67 does not accept revenue object code 8590, we used revenue object code 8699, which resulted in this exception.

### GENERAL LEDGER CHECKS

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	3702	-143,242.00

Explanation: The negative amount in Object 3702 is due to Retiree Medical billed out is higher than Retiree Medical paid out.

### SUPPLEMENTAL CHECKS

#### EXPORT CHECKS

Checks Completed.