

# Millbrae Elementary School District



## 2020-2021 Adopted Budget Executive Summary

### **Board of Trustees**

Ms. Maggie Musa, President of the Board  
Mr. Don Revelo, Vice President of the Board  
Mr. Frank Barbaro, Clerk of the Board  
Mr. Denis Fama, Board Member  
Ms. Lynne Ferrario, Board Member

### **Administration**

Vahn Phayprasert, Superintendent  
Dr. Conny Santa Cruz, Chief Business Official  
Claire Beltrami, Assistant Superintendent of Educational Services  
Tara Keith, Director of Student Services

## Fiscal Year Budget Calendar (2020-21)

January 2020	Governor's release of State budget proposal for FY 2020-21 Review of staffing for FY 2020-21
February 2020	Board/Staff conducts budget study based on Governor's release
March 2020	Board/Staff review and adjust staffing levels for FY 2020-21
April 2020	Board may conduct additional budget study sessions
May 2020	Governor's release of State Budget May Revise for FY 2020-21 Board/Staff conducts additional budget study sessions
June 2020	<b>Board Adopts FY 2020-21 budget and LCAP</b> <b>Governor signs State Budget</b>
July-August 2020	<i>No later than 45 days after the Governor signs the annual Budget Act, the school district should make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act.</i>
September 2020	Board approval 2019-20 Unaudited Actuals
October 2020	First Interim cut off FY 2020-21
December 2020	Board approval First Interim FY 2020-21 Release of Auditor's Report for FY 2019-20
January 2021	Second Interim cut off FY 2020-21 Board approval of Auditor's Report for FY 2019-20
March 2021	Board approval Second Interim for FY 2020-21
July 2021	Business office staff begins year end closing 6/30/2021
September 2021	Board approval of FY 2020-21 Unaudited Actuals
December 2021	Release of Auditor's Report for 2020-21
January 2022	Board approval of Auditor's Report for FY 2020-21

The Budget serves as both a policy document and a day-to-day guidance tool: Expressing in terms of dollars the District's education programs and vision. More specifically, the Budget serves as an outline for the estimated revenue and expenses for the fiscal year. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

As required by law and best fiscal practices, school districts throughout the State of California must adopt a preliminary budget prior to the beginning of each fiscal year, July 1st. The Board shall adopt the budget only after a local control and accountability plan (LCAP) developed pursuant to Education Code 52060-52077, or an annual update to the LCAP, is in place for the budget year (amid Covid-19, the district's LCAP adoption will be presented before December 15, 2020). In addition, expenditures necessary to implement the LCAP, or the annual update during the subsequent fiscal year, shall be included in the budget (Education Code 42127).

The Governing Board recognizes its critical responsibilities for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, and comprehensive plans. During the school year, the District reviews, adjusts and confirms its financial status with interim reports and unaudited year-end financial reports. Districts are required by law to report their financial status to the public and to the county office of education officials. Each of these reports are intended to identify emerging problems and avert a financial crisis.

The District's elected school board holds final responsibility for adopting the budget, and that budget must be balanced to ensure the district will meet its current and future financial obligations and maintain its required 3% reserve for economic uncertainties. The board also sets policies that help guide both the budget development and financial management of the district's revenues and expenditures throughout the year. The Board must moderate the inclination to innovate and invest in new priorities, provide raises to employees, or invest in new problems not supported with on-going revenues—with a clear-sighted evaluation of the district's current and anticipated fiscal condition. In addition, it is responsible for supporting and monitoring the implementation of the budget as carried out by the superintendent and district staff. And lastly, it sets the expectations for how the district's financial status and expenditure decisions will be communicated to board members and to the public.

## 2020-21 Preliminary Budget Key Guidance

When it comes to funding considerations, California's K-14 community works best when there is a significant element of certainty. For most LEAs, the budget planning cycle began in January with the governor's January 10 budget proposals. But COVID-19 impacts on both revenue projections and school operations for 2020-21 have caused uncertainty and forced LEAs to start the budget planning cycle over.

On May 14, 2020 the Governor presented an overview of the May Revision. "***This is no normal year. And this is no ordinary May Revision.***" With a budget deficit of \$54 billion, very different from his January proposal with a proposed \$5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions. Since mid-March, more than 4 million Californians have become unemployed. The state's revenue sources dropped and projections of the state's main revenue sources – personal income tax, sales and use tax and

corporation tax – will be reduced in the budget year by 25.5 %, 27.2% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue.

The Governor in his May Revision takes action to bring expenditures in line with available funding, using reserves to soften the blow. He is implementing a 10% cut to state programs including K-12 and higher education, child care and other state programs. Recognizing a statutory COLA that flows into LCFF, he has applied the 10% reduction, which will net a 7.92% decline in the LCFF base grant amount. The May Revision proposes \$4.4 billion in funding to LEAs to mitigate inequitable learning exacerbated by the COVID-19 pandemic. The funding will be allocated to districts with high concentration of English learners, low income and foster youth, and special education students.

The provisions of Executive Order N-26-20 and Senate Bill 117, Chapter 3, Statutes of 2020 will become inoperative on July 1, 2020. This provided flexibility from in-person instruction for required minutes, days and related attendance reporting for apportionment. This will focus LEAs on the task of reopening schools.

## Significant Changes Since Second Interim

The primary change from second interim is the decrease in state revenues and corresponding reduction in Prop. 98 funding. Although the Governor takes a thoughtful approach to use of reserves and makes a long-term commitment to restore Prop. 98, the impact to K-12 education is substantial. Below are the major changes:

- Net decline of 7.92% to LCFF base grant amount (COLA 2.31% less 10% reduction).
- Withdrawal of \$1.84 billion of January K-12 education proposals.
- Federal stimulus of \$4.4 billion for learning loss mitigation.
- Maintain AB 602 Special Education statewide target adjustment to \$645/ADA.
- Deferral of the June 2020 apportionment to July 2020; and \$5.3 billion deferral of 2020-21 apportionments for April, May, and June to 2021-22.
- Redirecting STRS and PERS payments toward long-term unfunded liabilities to reduce 2020-21 and 2021-22 rates.
- Flexibility to some provisions based on collaboration with the education community.

## Proposition 98

The May Revision proposes to provide supplemental appropriations above the constitutionally required Prop. 98 funding level, beginning in 2021-22, and in each of the next several fiscal years, in an amount equal to 1.5% of general fund revenues per year, up to a cumulative total of \$13 billion. This will accelerate growth in the guarantee, which the administration proposes to increase as a share of the general fund. Currently, Prop. 98 guarantees that K-14 schools receive approximately 38% of the general fund in Test 1 years. The May Revision proposes to increase this share of funding to 40% by 2023-24.

## Planning Factors for 2020-21 and MYPs

Key planning factors for LEAs to incorporate into their 2020-21 budgets and MYPs are listed below and are based on the Governor's May Revision. The Department of Finance estimates the proration factor will grow to effectively eliminate statutory COLA until such time as the state is able to recover economically.

Planning Factors	2020-21	2021-22	2022-23
LCFF Statutory COLA	2.31%	2.48%	3.26%
Base Grant Proration Factor	- 10.00%	- 12.178%	-14.95%
Effective Change in LCFF	- 7.92%	0.00%	0.00%
Add-on, ERT & MSA Prorated Factor	-10.00%	-10.00%	-10.00%
STRS Employer Rates	16.15%	16.02%	18.40%
PERS Employer Rates (May 2020)	20.70%	22.84%	25.50%
Lottery – Unrestricted per ADA	\$122.40	\$122.40	\$122.40
Lottery – Prop. 20 per ADA	\$43.20	\$43.20	\$43.20
Mandated Block Grant for Districts K-8 per ADA	\$32.18	\$32.18	\$32.18
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments)</i>	3%	3%	3%

### Financial Report Information:

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) utilizing the Standardized Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting is organized and operating on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other fiscal resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**General Fund (Fund 01):** The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds.

**General Fund, Unrestricted:** General Fund Unrestricted is to account for projects and activities that are funded with unrestricted revenues.

**General Fund, Restricted:** General Fund, Restricted, is to account for projects and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

**General Fund Revenues: \$25,545,164**  
(Unrestricted \$16,801,209; Restricted \$8,743,955)

Revenues	Code	Unrestricted	Restricted	Total
LCFF Sources	8010-8099	\$19,363,717.00	\$1,290,337.00	\$20,654,054.00
Federal Revenue	8100-8299	\$0.00	\$701,614.00	\$701,614.00
Other State Revenue	8300-8599	\$356,968.00	\$1,493,425.00	\$1,850,393.00
Other Local Revenue	8600-8799	\$410,065.00	\$1,193,043.00	\$1,603,108.00
Transfers In	8900-8929	\$735,995.00	\$0.00	\$735,995.00
Contributions		-\$4,065,536.00	\$4,065,536.00	\$0.00
<b>Total Revenues</b>		<b>\$16,801,209.00</b>	<b>\$8,743,955.00</b>	<b>\$25,545,164.00</b>

**Local Control Funding Formula (LCFF) Revenue Sources (Object 8010-8099) \$20,654,054**  
(Unrestricted \$19,363,717; Restricted \$1,290,337)

LCFF revenue sources represent 80.85% of the total General Fund revenues. It is the primary source of revenue for the District. The unrestricted portion represents the estimated Principal Apportionment (P2 Average Daily Attendance) using the LCFF funding components by grade level. LCFF includes State Aid, property taxes and Proposition 30 (Education Protection Account) funding. The Restricted portion of the LCFF funding pertains to the funding distributed to Special Education.

## LCFF Reduction

Absent additional federal funds, the COVID-19 recession requires a 10% (\$6.5 billion) reduction to LCFF. This reduction effectively eliminates the statutory 2.31% cost-of-living adjustment resulting in an overall reduction of 7.92% for those districts and charters funded under the LCFF. The proration factor reducing LCFF entitlements will be triggered if the federal government provides sufficient funding to backfill this cut.

The 10% proration factor is applied to the base grant after applying COLA, effectively reducing base grant, the grade span adjustment and the supplemental and concentration grant funding by 7.92%. The add-ons to the LCFF target for Targeted Instructional Improvement, Home to School Transportation and Small

School District Bus Replacement Program are also subject to a 10% reduction as is the Economic Recovery Target.

With regard to basic aid districts, the LCFF Minimum State Aid (MSA) is subject to a 10% reduction. For most basic aid districts, MSA is equal to 2012-13 categorical funds as reduced by the fair share reduction that were subsumed into the LCFF. This net amount is reduced by 10% in the Governor's May Revision.

For the 2019-20 school year, the District received additional supplemental property tax revenue that flipped the District into Basic Aid status for 2019-20. Prior to May Revise, the District anticipated returning to LCFF funding for 2020-21, once the supplemental property tax was no longer allocated to the District. However, with the proposed reduction of 10% to the LCFF funding in the May Revise, the District anticipates being property tax funded for the 2020-21 school year. This status will not be certain until the state budget adoption is known along with the actual property tax allocation for the 2020-21 school year.

**Federal Revenue (Object 8100-8299) \$701,614**

Federal Revenue represents 2.75% of the total General Fund revenues. It includes funding for Special Education in the amount of \$457,451; Title I of \$144,000; Title II of \$30,903, Title III of \$58,573, and Title IV of \$10,687.

**Other State Revenue (Object 8300-8599) \$1,850,393**

(Unrestricted \$356,968; Restricted \$1,493,425)

Other State Revenue represents 7.24% of the total General Fund revenues, and includes Lottery Funding (Unrestricted/Restricted), Mandated Cost Reimbursement, ASES Program, STRS on behalf, Special Ed Mental Health Funding. Other State Revenue has decreased from prior year due to the estimated reduction in Lottery Funding, Mandated Block Grant, and the reduction to the ASES Program.

**Other Local Revenue (Object 8600-8799); \$ 1,603,108**

(Unrestricted \$410,065; Restricted \$1,193,043)

Other Local Revenue represents 6.28% of total General Fund revenues. The unrestricted revenue includes, Interest Income, leased site revenue, and retiree reimbursement revenue. Restricted local revenue includes revenue from Parcel Tax Revenue and Millbrae Education Foundation.

In June of 2018, voters approved Measure N, a five-year parcel tax at the rate of \$97 per parcel for all taxable parcels. Measure N is scheduled to expire with tax ending June 30,2023. The District will need to pursue another parcel tax to begin for the 2023-24 school year or will need to make additional budget reductions to offset the loss in parcel tax revenue. The District has projected Parcel Tax Revenue of \$611,043 for the 2020-21 School Year.

**Transfers In (Object 8900-8929) \$735,995**

The 2020-21 budget continues to reflect Transfers In from the interest savings on loan payoff and committed through board action to add to the District reserve levels and move towards the reserve level as outlined in board policy. For 2020-21, the District has eliminated the transfer-in of Interest from Fund 40 due to the anticipated cash flow constraints from state apportionment deferrals or funding from property tax revenue. In addition, 20/21 reflects one time Interfund Transfer of \$715,000 from Fund 17 (Special Reserve Fund – Other than Capital Outlay) for curriculum adoption purchase in the 2020-21 school year for Elementary and Middle School Science and History/Social Studies.

**General Fund Expenditures: \$26,655,887**

(Unrestricted \$17,820,358; Restricted \$8,835,529)

Expenditures	Code	Unrestricted	Restricted	Total
Certificated Salaries	1000-1999	\$9,394,764.00	\$2,779,745.00	\$12,174,509.00
Classified Salaries	2000-2999	\$2,176,473.00	\$1,462,896.00	\$3,639,369.00
Employee Benefits	3000-3999	\$4,076,591.00	\$2,659,498.00	\$6,736,089.00
Books and Supplies	4000-4999	\$1,008,341.00	\$134,309.00	\$1,142,650.00
Services and Other Operating Costs	5000-5999	\$1,147,934.00	\$1,363,314.00	\$2,511,248.00
Capital Outlay	6000-6999	\$0.00	\$0.00	\$0.00
Other Outgo-Transfer of Direct Charges	7100-7299, 7400-7499	\$42,022.00	\$424,000.00	\$466,022.00
Other Outgo - Indirect Charges	7300-7399	-\$45,767.00	\$11,767.00	-\$34,000.00
Transfers Out	7600-7629	\$20,000.00	\$0.00	\$20,000.00
<b>Total Expenditures</b>		<b>\$17,820,358.00</b>	<b>\$8,835,529.00</b>	<b>\$26,655,887.00</b>

**Certificated Salaries (Object 1000-1999) \$12,174,509**

(Unrestricted \$9,394,764; Restricted \$2,779,745)

Certificated Salaries, including administrative staff positions, require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries represent 45.67% of the total General Fund expenditures; approximately 77% of the total certificated positions are funded by unrestricted funds and 23% of the total positions are funded by restricted funds. 2020-21 Certificated Staffing is projected at 133.40 FTE, which represents 125.40 FTE for MEA and 8.0 FTE for Admin. There is an overall reduction of 4.40 FTE from prior year.

**Classified Salaries (Object 2000-299) \$3,639,369**

(Unrestricted \$2,176,473; Restricted \$1,462,896)

Classified Salaries represent the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are Chief Business Official, Administrative Assistant, Administrative Secretary, Attendance Secretary, District Office Staff, Instructional Aide, Occupational Therapist, Special Ed Para Aide, Tutors, Behaviorist and Maintenance and Operations

Staff. Classified Staffing is projected at 68.3625 FTE. There is an overall reduction of 1.125 FTE from prior year.

**Employee Benefits (Object Code 3000-3999) \$ 6,736,089**

(Unrestricted \$4,076,591; Restricted \$2,659,498)

Employee Benefits represents 25.27% of the total General Fund expenditures and consist of contributions to retirement plans including the State Teachers Retirement System (STRS) and the Public Employees' Retirement System (PERS), Health and Welfare benefits and payroll related statutory costs, including Workers Compensation, Social Security, Medicare and Unemployment Insurance. The Governor's May Revise 2020-21 budget proposal includes \$2.3 billion set aside for the retirement unfunded liability and to shift towards reducing employer pension costs. The District has included the reduction to the employer pension rates based on School Services Dartboard rates for 2020-21 of 16.15% and 2021-22 of 16.02% for STRS and rates of 20.70% for 2020-21 and 22.84% for 2021-22. This is one of the flexibilities that was included in the Governor's May Revise to help mitigate the anticipated budget reductions to LCFF funding.

**Total Combined Salaries & Employee Benefits:** The total combined compensation (certificated, classified and benefits) for the district is \$22,549,967, representing 85% of total expenditures

**Books and Supplies (Object 4000-4999) \$1,142,650**

(Unrestricted \$1,008,341; Restricted \$134,309)

Books and Supplies represent 4.29% of total General Fund Expenditures and consist of books, reference materials, other supplies and non-capitalized equipment (equipment less than \$5000). 2020-21 Includes one time expenditure of \$715,000 for purchase or Science and History Social Studies curriculum adoption.

**Services and Other Operating Expenditures (Object 5000-5999) \$2,511,248**

(Unrestricted \$1,147,934; Restricted \$1,363,314)

Services and Other Operating Expenditures account for expenditures for services, rentals, leases, maintenance contracts, dues, travel and conference, service agreements, insurance, utilities, legal and other operating contracts and represents 9.42% of total General Fund Expenditures.

**Capital Outlay (Object 6000-6999) \$0.00**

This category accounts for any capital outlay expenditures over a cost of \$5,000

**Other Outgo-Transfers for Direct Charges (7100-7299,7400-7499) \$432,022**

(Unrestricted \$-3,745; Restricted \$435,767)

Expenditures for Other Outgo for the District are those expenditures necessary to record payments for tuition, excess costs, and/or deficits paid to programs operated by the county superintendent of schools.

### Other Funds Ending Fund Balance

2020-21 Adopted Budget - Summary of Funds	Special Reserve for Other than Capital Outlay		Foundation Fund 19	Spec Reserve for Post Employment Benefits		Special Reserve for Capital Outlay Projects	
	Cafeteria Fund 13	Capital Outlay Fund 17		Capital Facilities Fund 20	Capital Facilities Fund 25	Capital Outlay Fund 40	
Beginning Fund Balance	\$ 195,156	\$ 1,012,624	\$ 51,309	\$ 2,074,427	\$ 354,276	\$ 12,965,154	
<b>REVENUES:</b>							
LCFF/Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal Revenue	\$ 476,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Other State Revenue	\$ 30,800	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Local Revenue	\$ 424,500	\$ 1,000	\$ 500	\$ 15,000	\$ 70,000	\$ 489,000	
Total Revenues	\$ 931,300	\$ 1,000	\$ 500	\$ 15,000	\$ 70,000	\$ 489,000	
<b>EXPENDITURES</b>							
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Classified Salaries	\$ 381,301	\$ -	\$ -	\$ -	\$ -	\$ -	
Employee Benefits	\$ 168,722	\$ -	\$ -	\$ -	\$ -	\$ -	
Books and Supplies	\$ 356,230	\$ -	\$ -	\$ -	\$ -	\$ -	20,000
Services and Other Operating Expenses	\$ 11,500	\$ -	\$ 500	\$ -	\$ -	\$ -	113,400
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	400,000
Other Outgo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Transfers of Indirect Costs	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 951,753	\$ -	\$ 500	\$ -	\$ -	\$ -	533,400
Other Financing Sources:							
Interfund Transfers In	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	-
Interfund Transfers Out	\$ -	\$ 715,000	\$ -	\$ -	\$ -	\$ -	20,995
Net Increase/(Decr) to Fund Balance	\$ (453)	\$ (714,000)	\$ -	\$ 15,000	\$ 70,000	\$ (65,395)	
2020-21 Ending Fund Balance	\$ 194,703	\$ 298,624	\$ 51,309	\$ 2,089,427	\$ 424,276	\$ 12,899,759	

#### Fund 13- Cafeteria Special Revenue Fund:

This fund is used to account separately for federal, state and local resources to operate the food service program (Education Code sections 38090 and 38093). The main revenues in this fund are:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100).

#### Fund 17 - Special Reserve Fund for Other than Capital Outlay Projects:

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (Education Code 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (Education Code Section 42842).

**Fund 19 - Foundation Special Revenue Fund:**

This fund is used to account for the resources received from gifts or bequests pursuant to Education Code section 41031 under which both earnings and principle may be used for purposes that support the LEA's own programs and where there is a formal trust agreement with the donor. Gifts or bequests not covered by a formal trust agreement should be accounted for in the General Fund.

**Fund 20 - Special Reserve Fund for Postemployment Benefits:**

This fund is used pursuant to Education Code section 42840 to account for amounts the LEA has earmarked for the future cost of post-employment benefits (OPEB) but has not contributed irrevocably to a separate trust for the post-employment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditures (Education Code section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund.

**Fund 25 - Capital Facilities Fund:**

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition for approval (Education Code 17620-17626 and Government Code Section 65995 et seq.) The authority for these levies may also be county or city ordinances (Government Code Sections 65970-65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to that fund (Government Code Section 66006).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in Government Code Section (65970-65981 or Government Code Section 65995 et seq., or to the items specified in agreements with the developer (Government Code Section 66006). Costs of justifying and adopting fees may be paid from Fund 25 (Education Code 17620). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of Education Code Section 17620. Eligible expenditures incurred in another Fund may be reimbursed to that fund by means of an inter-fund transfer of direct costs.

**Fund 40 - Special Reserve for Capital Outlay Projects:**

This fund exists primarily to provide for the accumulation of general fund monies for Capital outlay purposes (Education Code 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Fund 21, 25, 30, 35, or 49. Other authorized resources that may be deposited to the Special Reserve Fund for Capital Outlay Projects (Fund 40) are proceeds from the sale or lease-with-option-to-purchase real property (Education Code section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (Education Code Section 41003).

The principal revenues and other sources in this fund are:

- Federal, State and Local Revenues
- Rental and Leases
- Interest
- Proceeds from the Sale/Lease-Purchase of Land/Buildings
- Other authorized Interfund Transfers In
- Federal Emergency Management Act (FEMA)

Transfers from the general fund to Fund 40 authorized by the governing board must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to purchase may be spent for capital outlay purposes, cost of maintenance of the LEA's property, and future maintenance and renovation of school sites (Education Code Section 17462). Expenditures for capital outlay are most commonly made against 6000 object codes for capital outlay. Salaries of school district employees whose work is directly related to projects financed by Fund 40 revenues are capitalized as part of the Capital Facility Projects fund.

## Maintain District Solvency

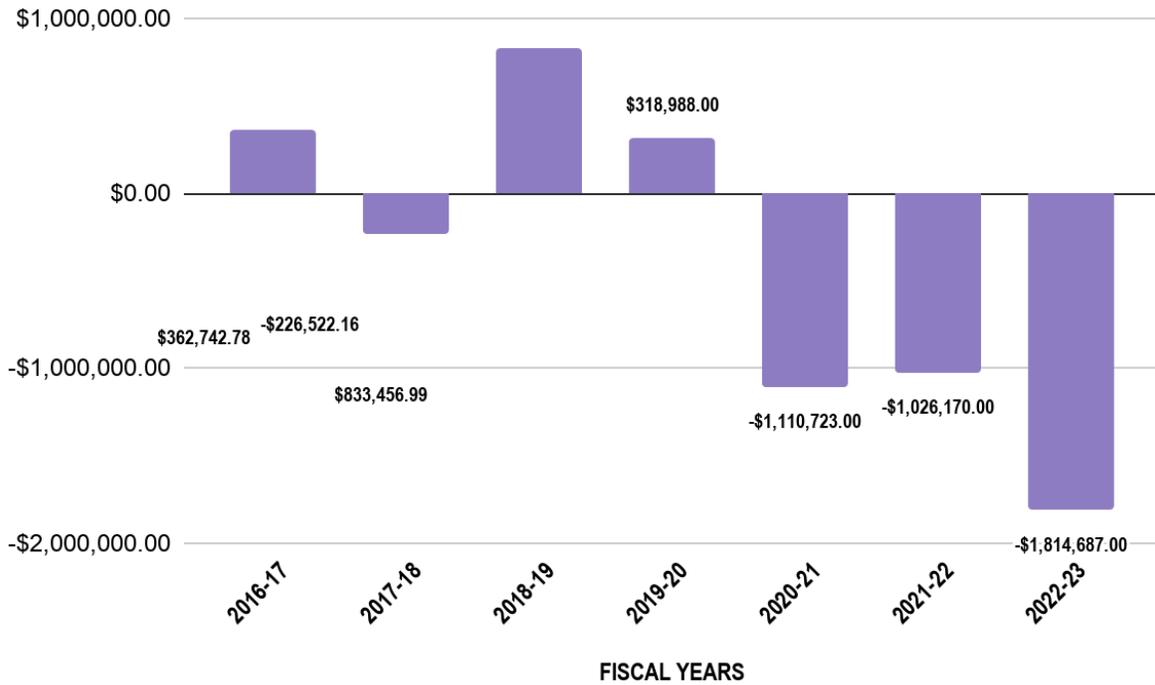
*Strong reserve levels are critical during periods of uncertainty.* School Districts often cannot respond well to mid-year downward budget adjustments. While reserves do not solve problems created by funding gaps, they do buy limited time to allow school districts to respond to economic and operational changes.

To mitigate the current district structural deficit, navigate ***periods of economic distress and funding uncertainties*** and achieve fiscal solvency; the Millbrae School District must develop a Financial Stability Plan and adjust its finances accordingly as the economy continues to recover from the COVID-19 unprecedented challenges.

***Now is not the time to deplete reserves, but to ensure reserves are available for further changes as the year progresses and the economy impacts school districts in 2021-22 and beyond.***

The following graphic is a longitudinal representation of the MESD structural deficit from FY 2016 to FY 2023. Multi-Year Projections (MTP) reflect a deficit spending of -\$1,110,723 for 2020-21, -\$1,026,170 for 2021-22, and -\$1,814,687 for 2022-23.

## MESD Structural Deficit Spending from FY 2016 to FY 2023



## Budget Challenges

1. The district made a budget reduction of \$534,000 in 2020-21. Even if all these budget reductions materialize, the *district continues to carry over deficit spending balances* (-\$1,110,723 for 2020-21, -\$1,026,170 for 2021-22, and -\$1,814,687 for 2022-23) that eventually will **deplete the district's reserves**. This will negatively impact its ability to ensure fiscal solvency and sustainability to fulfill its current and future financial obligations.
2. In addition, a result of the 2017-18 (-\$2,497,844) & 2018-19 (-\$7,423,857) Property Tax & Educational Revenue Augmentation Fund (ERAF) adjustments leaving the district with a total deficit of -\$9,921,701. Consequently, the **district is facing severe Cash Flow challenges**; during the month of May the district reflected a negative cash balance of -\$1,320,060.74 with a projected shortage in cash for the month of June of -\$2,872,194.01. As a result, the district will explore the possibility of a Tax Revenue Anticipation Note (TRAN) to ensure fiscal solvency and to fulfill current district's obligations in the current year and two subsequent years.

## Risk Factors

- Increased COVID-19 Costs (operations)
- Economic Recovery (sales & use tax)
- 2020-21 School Year (A,B,C instructional models)
- Final State Budget Adoption
- Salaries & Statutory Benefits
- Declining Enrollment
- Further LCFF decreases
- Deferrals
- Property Taxes (impact to collection rate 20-21)
- Rental Income

## Conclusion

K-12 and Community College funding is by far the largest single General Fund obligation the State has as a constitutional entitlement; together, it encumbers almost 40% of all state revenues in most years. Education funding has been impacted by the sudden economic shock that evaporates state revenues almost overnight, to the tune of \$19 billion between 2019-20 and 2020-21.

Even though the district will be able to fulfill its obligations using its current reserves, it *continues to carry over deficit spending balances* that eventually will deplete the district's reserves. This will negatively impact its ability to ensure fiscal solvency and sustainability to fulfill its financial obligations.

**Budgets** and **cash flow** projections are equally important but *vary in their nature, data and analysis*. The term "budget" means that funds are devoted to a purpose and/or entity, while "cash" means that funds are paid and readily available for use. Cash flow projections are built from budget data with apportionment schedules and payment terms on compensation and purchases taken into consideration.

Following best practices *under normal circumstances*, districts should update cash flow projections monthly and not only at periodic reporting periods. At a minimum, cash projections should be prepared extending through the current and into the subsequent fiscal year. *In periods of economic distress and funding uncertainties*, the frequency and depth of cash flow projections and analysis should be increased.

The Millbrae School District must develop a **Financial Stability Plan** and adjust its finances accordingly as the COVID-19 pandemic unfolds. *Now is not the time to deplete reserves, but to ensure reserves are available for further changes as the year progresses and the economy impacts school districts in 2021-22 and beyond*.

ANNUAL BUDGET REPORT:  
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

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

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

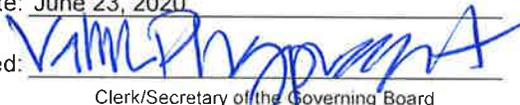
Budget available for inspection at:

Public Hearing:

Place: www.millbraeschooldistrict.org  
Date: June 18, 2020

Place: Virtual Zoom Meeting  
Date: June 23, 2020  
Time: 7:00 p.m.

Adoption Date: June 23, 2020

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

Contact person for additional information on the budget reports:

Name: Dr. Conny Santa Cruz Telephone: 650-697-5693 ext. 014

Title: Chief Business Official E-mail: drsantacruz@millbraesd.org

### Criteria and Standards Review Summary

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	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
				Not applicable
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?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
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).	X	
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?		X

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

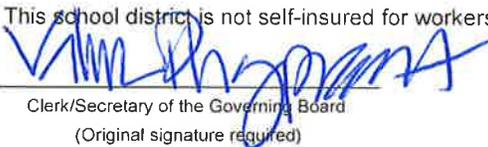
Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

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

San Mateo County Schools Insurance Group

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

Signed

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Denice LaCroix

Title: Supervisor of Business Services

Telephone: 650-697-5693 ext. 014

E-mail: dlacroix@millbraesd.org

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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	21,191,275.00	1,248,591.00	22,439,866.00	19,363,717.00	1,290,337.00	20,654,054.00	-8.0%
2) Federal Revenue		8100-8299	0.00	788,560.00	788,560.00	0.00	701,614.00	701,614.00	-11.0%
3) Other State Revenue		8300-8599	550,418.00	1,954,620.00	2,505,038.00	356,968.00	1,493,425.00	1,850,393.00	-26.1%
4) Other Local Revenue		8600-8799	565,082.00	1,628,633.00	2,193,715.00	410,065.00	1,193,043.00	1,603,108.00	-26.9%
5) TOTAL, REVENUES			22,306,775.00	5,620,404.00	27,927,179.00	20,130,750.00	4,678,419.00	24,809,169.00	-11.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	9,869,051.00	2,735,778.00	12,604,829.00	9,394,764.00	2,779,745.00	12,174,509.00	-3.4%
2) Classified Salaries		2000-2999	2,187,815.00	1,359,154.00	3,546,969.00	2,176,473.00	1,462,896.00	3,639,369.00	2.6%
3) Employee Benefits		3000-3999	4,313,750.00	2,878,094.00	7,191,844.00	4,076,591.00	2,659,498.00	6,736,089.00	-6.3%
4) Books and Supplies		4000-4999	374,111.00	449,798.00	823,909.00	1,008,341.00	134,309.00	1,142,650.00	38.7%
5) Services and Other Operating Expenditures		5000-5999	1,368,783.00	1,391,607.00	2,760,390.00	1,147,934.00	1,363,314.00	2,511,248.00	-9.0%
6) Capital Outlay		6000-6999	0.00	6,554.00	6,554.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	41,523.00	666,173.00	707,696.00	42,022.00	424,000.00	466,022.00	-34.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(50,324.00)	16,324.00	(34,000.00)	(45,767.00)	11,767.00	(34,000.00)	0.0%
9) TOTAL, EXPENDITURES			18,104,709.00	9,503,482.00	27,608,191.00	17,800,358.00	8,835,529.00	26,635,887.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			4,202,066.00	(3,883,078.00)	318,988.00	2,330,392.00	(4,157,110.00)	(1,826,718.00)	-672.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	86,298.00	0.00	86,298.00	735,995.00	0.00	735,995.00	752.9%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,801,137.00)	3,801,137.00	0.00	(4,065,536.00)	4,065,536.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,734,839.00)	3,801,137.00	66,298.00	(3,349,541.00)	4,065,536.00	715,995.00	980.0%

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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			467,227.00	(81,941.00)	385,286.00	(1,019,149.00)	(91,574.00)	(1,110,723.00)	-388.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,365,469.39	264,191.02	4,629,660.41	4,832,696.39	182,250.02	5,014,946.41	8.3%
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)			4,365,469.39	264,191.02	4,629,660.41	4,832,696.39	182,250.02	5,014,946.41	8.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,365,469.39	264,191.02	4,629,660.41	4,832,696.39	182,250.02	5,014,946.41	8.3%
2) Ending Balance, June 30 (E + F1e)			4,832,696.39	182,250.02	5,014,946.41	3,813,547.39	90,676.02	3,904,223.41	-22.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	182,250.02	182,250.02	0.00	90,676.02	90,676.02	-50.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	74,495.00	0.00	74,495.00	95,490.00	0.00	95,490.00	28.2%
d) Assigned									
Other Assignments		9780	3,860,006.00	0.00	3,860,006.00	2,840,857.00	0.00	2,840,857.00	-26.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	828,846.00	0.00	828,846.00	799,677.00	0.00	799,677.00	-3.5%
Unassigned/Unappropriated Amount		9790	66,849.39	0.00	66,849.39	75,023.39	0.00	75,023.39	12.2%

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	1,427,238.00	0.00	1,427,238.00	1,284,514.00	0.00	1,284,514.00	-10.0%
Education Protection Account State Aid - Current Year		8012	461,014.00	0.00	461,014.00	453,378.00	0.00	453,378.00	-1.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	62,229.00	0.00	62,229.00	62,226.00	0.00	62,226.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	14,983,192.00	0.00	14,983,192.00	14,983,192.00	0.00	14,983,192.00	0.0%
Unsecured Roll Taxes		8042	777,387.00	0.00	777,387.00	777,387.00	0.00	777,387.00	0.0%
Prior Years' Taxes		8043	10,350.00	0.00	10,350.00	10,350.00	0.00	10,350.00	0.0%
Supplemental Taxes		8044	1,677,195.00	0.00	1,677,195.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,792,670.00	0.00	1,792,670.00	1,792,670.00	0.00	1,792,670.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>21,191,275.00</b>	<b>0.00</b>	<b>21,191,275.00</b>	<b>19,363,717.00</b>	<b>0.00</b>	<b>19,363,717.00</b>	<b>-8.6%</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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,248,591.00	1,248,591.00	0.00	1,290,337.00	1,290,337.00	3.3%
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>21,191,275.00</b>	<b>1,248,591.00</b>	<b>22,439,866.00</b>	<b>19,363,717.00</b>	<b>1,290,337.00</b>	<b>20,654,054.00</b>	<b>-8.0%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	442,332.00	442,332.00	0.00	446,030.00	446,030.00	0.8%
Special Education Discretionary Grants		8182	0.00	5,839.00	5,839.00	0.00	11,421.00	11,421.00	95.6%
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		190,965.00	190,965.00		144,000.00	144,000.00	-24.6%
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		38,493.00	38,493.00		30,903.00	30,903.00	-19.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		100,244.00	100,244.00		58,573.00	58,573.00	-41.6%
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		10,687.00	10,687.00		10,687.00	10,687.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>788,560.00</b>	<b>788,560.00</b>	<b>0.00</b>	<b>701,614.00</b>	<b>701,614.00</b>	<b>-11.0%</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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	74,042.00	0.00	74,042.00	73,000.00	0.00	73,000.00	-1.4%
Lottery - Unrestricted and Instructional Materials		8560	358,434.00	136,021.00	494,455.00	283,968.00	100,224.00	384,192.00	-22.3%
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		124,619.00	124,619.00		112,500.00	112,500.00	-9.7%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		6,000.00	6,000.00		0.00	0.00	-100.0%
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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	117,942.00	1,687,980.00	1,805,922.00	0.00	1,280,701.00	1,280,701.00	-29.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>550,418.00</b>	<b>1,954,620.00</b>	<b>2,505,038.00</b>	<b>356,968.00</b>	<b>1,493,425.00</b>	<b>1,850,393.00</b>	<b>-26.1%</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	636,768.00	636,768.00	0.00	611,043.00	611,043.00	-4.0%
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	0.00	0.00	0.00	0.00	0.00	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	430,958.00	0.00	430,958.00	295,295.00	0.00	295,295.00	-31.5%
Interest		8660	45,000.00	0.00	45,000.00	20,000.00	0.00	20,000.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	89,124.00	991,865.00	1,080,989.00	94,770.00	582,000.00	676,770.00	-37.4%
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		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>565,082.00</b>	<b>1,628,633.00</b>	<b>2,193,715.00</b>	<b>410,065.00</b>	<b>1,193,043.00</b>	<b>1,603,108.00</b>	<b>-26.9%</b>
<b>TOTAL, REVENUES</b>			<b>22,306,775.00</b>	<b>5,620,404.00</b>	<b>27,927,179.00</b>	<b>20,130,750.00</b>	<b>4,678,419.00</b>	<b>24,809,169.00</b>	<b>-11.2%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	7,914,155.00	1,845,921.00	9,760,076.00	7,721,966.00	1,892,532.00	9,614,498.00	-1.5%
Certificated Pupil Support Salaries		1200	629,911.00	80,072.00	709,983.00	583,127.00	74,256.00	657,383.00	-7.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,251,281.00	165,134.00	1,416,415.00	1,016,068.00	161,516.00	1,177,584.00	-16.9%
Other Certificated Salaries		1900	73,704.00	644,651.00	718,355.00	73,603.00	651,441.00	725,044.00	0.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>9,869,051.00</b>	<b>2,735,778.00</b>	<b>12,604,829.00</b>	<b>9,394,764.00</b>	<b>2,779,745.00</b>	<b>12,174,509.00</b>	<b>-3.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	252,533.00	597,340.00	849,873.00	215,586.00	783,192.00	998,778.00	17.5%
Classified Support Salaries		2200	619,828.00	315,133.00	934,961.00	617,045.00	307,461.00	924,506.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	281,594.00	149,516.00	431,110.00	312,259.00	148,036.00	460,295.00	6.8%
Clerical, Technical and Office Salaries		2400	1,006,460.00	0.00	1,006,460.00	1,004,583.00	0.00	1,004,583.00	-0.2%
Other Classified Salaries		2900	27,400.00	297,165.00	324,565.00	27,000.00	224,207.00	251,207.00	-22.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,187,815.00</b>	<b>1,359,154.00</b>	<b>3,546,969.00</b>	<b>2,176,473.00</b>	<b>1,462,896.00</b>	<b>3,639,369.00</b>	<b>2.6%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,723,222.00	1,984,377.00	3,707,599.00	1,538,006.00	1,660,122.00	3,198,128.00	-13.7%
PERS		3201-3202	424,878.00	258,106.00	682,984.00	450,060.00	290,313.00	740,373.00	8.4%
OASDI/Medicare/Alternative		3301-3302	304,025.00	136,332.00	440,357.00	304,435.00	147,416.00	451,851.00	2.6%
Health and Welfare Benefits		3401-3402	993,164.00	329,377.00	1,322,541.00	971,502.00	414,462.00	1,385,964.00	4.8%
Unemployment Insurance		3501-3502	6,005.00	1,932.00	7,937.00	5,844.00	2,067.00	7,911.00	-0.3%
Workers' Compensation		3601-3602	511,245.00	167,406.00	678,651.00	409,401.00	144,554.00	553,955.00	-18.4%
OPEB, Allocated		3701-3702	350,647.00	0.00	350,647.00	396,779.00	0.00	396,779.00	13.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	564.00	564.00	1,128.00	564.00	564.00	1,128.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,313,750.00</b>	<b>2,878,094.00</b>	<b>7,191,844.00</b>	<b>4,076,591.00</b>	<b>2,659,498.00</b>	<b>6,736,089.00</b>	<b>-6.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	308,491.00	410,206.00	718,697.00	951,941.00	132,809.00	1,084,750.00	50.9%
Noncapitalized Equipment		4400	65,620.00	39,592.00	105,212.00	56,400.00	1,500.00	57,900.00	-45.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>374,111.00</b>	<b>449,798.00</b>	<b>823,909.00</b>	<b>1,008,341.00</b>	<b>134,309.00</b>	<b>1,142,650.00</b>	<b>38.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	8,000.00	615,793.00	623,793.00	0.00	929,500.00	929,500.00	49.0%
Travel and Conferences		5200	28,527.00	15,539.00	44,066.00	22,200.00	7,221.00	29,421.00	-33.2%
Dues and Memberships		5300	13,184.00	1,425.00	14,609.00	13,300.00	1,500.00	14,800.00	1.3%
Insurance		5400 - 5450	260,430.00	310.00	260,740.00	188,247.00	1,000.00	189,247.00	-27.4%
Operations and Housekeeping Services		5500	417,264.00	0.00	417,264.00	459,000.00	0.00	459,000.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,730.00	0.00	4,730.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	562,173.00	758,540.00	1,320,713.00	383,387.00	424,093.00	807,480.00	-38.9%
Communications		5900	74,475.00	0.00	74,475.00	81,800.00	0.00	81,800.00	9.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,368,783.00</b>	<b>1,391,607.00</b>	<b>2,760,390.00</b>	<b>1,147,934.00</b>	<b>1,363,314.00</b>	<b>2,511,248.00</b>	<b>-9.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	6,554.00	6,554.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	6,554.00	6,554.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	61,000.00	61,000.00	0.00	11,300.00	11,300.00	-81.5%
Payments to County Offices		7142	11,000.00	605,173.00	616,173.00	11,500.00	412,700.00	424,200.00	-31.2%
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	3,582.00	0.00	3,582.00	2,512.00	0.00	2,512.00	-29.9%
Other Debt Service - Principal		7439	26,941.00	0.00	26,941.00	28,010.00	0.00	28,010.00	4.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			41,523.00	666,173.00	707,696.00	42,022.00	424,000.00	466,022.00	-34.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(16,324.00)	16,324.00	0.00	(11,767.00)	11,767.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(34,000.00)	0.00	(34,000.00)	(34,000.00)	0.00	(34,000.00)	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(50,324.00)	16,324.00	(34,000.00)	(45,767.00)	11,767.00	(34,000.00)	0.0%
<b>TOTAL, EXPENDITURES</b>			18,104,709.00	9,503,482.00	27,608,191.00	17,800,358.00	8,835,529.00	26,635,887.00	-3.5%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	86,298.00	0.00	86,298.00	735,995.00	0.00	735,995.00	752.9%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			86,298.00	0.00	86,298.00	735,995.00	0.00	735,995.00	752.9%
<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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
<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	(3,801,137.00)	3,801,137.00	0.00	(4,065,536.00)	4,065,536.00	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			(3,801,137.00)	3,801,137.00	0.00	(4,065,536.00)	4,065,536.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(3,734,839.00)	3,801,137.00	66,298.00	(3,349,541.00)	4,065,536.00	715,995.00	980.0%

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	21,191,275.00	1,248,591.00	22,439,866.00	19,363,717.00	1,290,337.00	20,654,054.00	-8.0%
2) Federal Revenue		8100-8299	0.00	788,560.00	788,560.00	0.00	701,614.00	701,614.00	-11.0%
3) Other State Revenue		8300-8599	550,418.00	1,954,620.00	2,505,038.00	356,968.00	1,493,425.00	1,850,393.00	-26.1%
4) Other Local Revenue		8600-8799	565,082.00	1,628,633.00	2,193,715.00	410,065.00	1,193,043.00	1,603,108.00	-26.9%
5) TOTAL REVENUES			22,306,775.00	5,620,404.00	27,927,179.00	20,130,750.00	4,678,419.00	24,809,169.00	-11.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		11,375,246.00	6,017,084.00	17,392,330.00	11,616,027.00	5,816,639.00	17,432,666.00	0.2%
2) Instruction - Related Services	2000-2999		1,989,107.00	510,944.00	2,500,051.00	1,612,774.00	396,202.00	2,008,976.00	-19.6%
3) Pupil Services	3000-3999		969,334.00	1,381,797.00	2,351,131.00	898,343.00	1,324,724.00	2,223,067.00	-5.4%
4) Ancillary Services	4000-4999		0.00	124,590.00	124,590.00	0.00	112,500.00	112,500.00	-9.7%
5) Community Services	5000-5999		52,159.00	0.00	52,159.00	91,697.00	0.00	91,697.00	75.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,217,654.00	16,324.00	2,233,978.00	2,049,677.00	11,767.00	2,061,444.00	-7.7%
8) Plant Services	8000-8999		1,459,686.00	786,570.00	2,246,256.00	1,489,818.00	749,697.00	2,239,515.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	41,523.00	666,173.00	707,696.00	42,022.00	424,000.00	466,022.00	-34.1%
10) TOTAL EXPENDITURES			18,104,709.00	9,503,482.00	27,608,191.00	17,800,358.00	8,835,529.00	26,635,887.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			4,202,066.00	(3,883,078.00)	318,988.00	2,330,392.00	(4,157,110.00)	(1,826,718.00)	-672.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	86,298.00	0.00	86,298.00	735,995.00	0.00	735,995.00	752.9%
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,801,137.00)	3,801,137.00	0.00	(4,065,536.00)	4,065,536.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(3,734,839.00)	3,801,137.00	66,298.00	(3,349,541.00)	4,065,536.00	715,995.00	980.0%

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>			467,227.00	(81,941.00)	385,286.00	(1,019,149.00)	(91,574.00)	(1,110,723.00)	-388.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,365,469.39	264,191.02	4,629,660.41	4,832,696.39	182,250.02	5,014,946.41	8.3%
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)			4,365,469.39	264,191.02	4,629,660.41	4,832,696.39	182,250.02	5,014,946.41	8.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,365,469.39	264,191.02	4,629,660.41	4,832,696.39	182,250.02	5,014,946.41	8.3%
2) Ending Balance, June 30 (E + F1e)			4,832,696.39	182,250.02	5,014,946.41	3,813,547.39	90,676.02	3,904,223.41	-22.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	182,250.02	182,250.02	0.00	90,676.02	90,676.02	-50.2%
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	74,495.00	0.00	74,495.00	95,490.00	0.00	95,490.00	28.2%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,860,006.00	0.00	3,860,006.00	2,840,857.00	0.00	2,840,857.00	-26.4%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	828,846.00	0.00	828,846.00	799,677.00	0.00	799,677.00	-3.5%
Unassigned/Unappropriated Amount		9790	66,849.39	0.00	66,849.39	75,023.39	0.00	75,023.39	12.2%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
6300	Lottery: Instructional Materials	0.23	0.23
6512	Special Ed: Mental Health Services	35,852.79	35,852.79
7311	Classified School Employee Professional Development Block Grant	10,532.00	10,532.00
7510	Low-Performing Students Block Grant	135,865.00	44,291.00
Total, Restricted Balance		182,250.02	90,676.02

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	493,000.00	476,000.00	-3.4%
3) Other State Revenue		8300-8599	34,000.00	30,800.00	-9.4%
4) Other Local Revenue		8600-8799	331,120.00	424,500.00	28.2%
5) TOTAL, REVENUES			858,120.00	931,300.00	8.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	351,078.00	381,301.00	8.6%
3) Employee Benefits		3000-3999	144,180.00	168,722.00	17.0%
4) Books and Supplies		4000-4999	278,149.00	356,230.00	28.1%
5) Services and Other Operating Expenditures		5000-5999	13,375.00	11,500.00	-14.0%
6) Capital Outlay		6000-6999	28,300.00	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	34,000.00	34,000.00	0.0%
9) TOTAL, EXPENDITURES			849,082.00	951,753.00	12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,038.00	(20,453.00)	-326.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	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>			29,038.00	(453.00)	-101.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,118.36	195,156.36	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,118.36	195,156.36	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,118.36	195,156.36	17.5%
2) Ending Balance, June 30 (E + F1e)			195,156.36	194,703.36	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	850.00	850.00	0.0%
Stores		9712	5,729.92	5,729.92	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			188,576.44	188,123.44	-0.2%
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	493,000.00	476,000.00	-3.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>493,000.00</b>	<b>476,000.00</b>	<b>-3.4%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	34,000.00	30,800.00	-9.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>34,000.00</b>	<b>30,800.00</b>	<b>-9.4%</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	307,620.00	423,000.00	37.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	1,500.00	-40.0%
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	21,000.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>331,120.00</b>	<b>424,500.00</b>	<b>28.2%</b>
<b>TOTAL, REVENUES</b>			<b>858,120.00</b>	<b>931,300.00</b>	<b>8.5%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	233,044.00	264,720.00	13.6%
Classified Supervisors' and Administrators' Salaries		2300	107,143.00	106,102.00	-1.0%
Clerical, Technical and Office Salaries		2400	10,891.00	10,479.00	-3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>351,078.00</b>	<b>381,301.00</b>	<b>8.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,283.00	77,646.00	22.7%
OASDI/Medicare/Alternative		3301-3302	26,243.00	29,170.00	11.2%
Health and Welfare Benefits		3401-3402	39,658.00	48,360.00	21.9%
Unemployment Insurance		3501-3502	171.00	191.00	11.7%
Workers' Compensation		3601-3602	14,825.00	13,355.00	-9.9%
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>			<b>144,180.00</b>	<b>168,722.00</b>	<b>17.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,073.00	15,230.00	-5.2%
Noncapitalized Equipment		4400	8,576.00	0.00	-100.0%
Food		4700	253,500.00	341,000.00	34.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>278,149.00</b>	<b>356,230.00</b>	<b>28.1%</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	1,831.00	1,200.00	-34.5%
Dues and Memberships		5300	300.00	300.00	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	(4,730.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	15,974.00	10,000.00	-37.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,375.00</b>	<b>11,500.00</b>	<b>-14.0%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	28,300.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>28,300.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	34,000.00	34,000.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>34,000.00</b>	<b>34,000.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>849,082.00</b>	<b>951,753.00</b>	<b>12.1%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	20,000.00	20,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	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)			20,000.00	20,000.00	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	493,000.00	476,000.00	-3.4%
3) Other State Revenue		8300-8599	34,000.00	30,800.00	-9.4%
4) Other Local Revenue		8600-8799	331,120.00	424,500.00	28.2%
5) TOTAL, REVENUES			858,120.00	931,300.00	8.5%
<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		781,742.00	910,859.00	16.5%
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		34,000.00	34,000.00	0.0%
8) Plant Services	8000-8999		33,340.00	6,894.00	-79.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			849,082.00	951,753.00	12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,038.00	(20,453.00)	-326.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	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			20,000.00	20,000.00	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>			29,038.00	(453.00)	-101.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,118.36	195,156.36	17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,118.36	195,156.36	17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,118.36	195,156.36	17.5%
2) Ending Balance, June 30 (E + F1e)			195,156.36	194,703.36	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	850.00	850.00	0.0%
Stores		9712	5,729.92	5,729.92	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			188,576.44	188,123.44	-0.2%
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	180,139.24	179,686.24
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	8,437.20	8,437.20
Total, Restricted Balance		<u>188,576.44</u>	<u>188,123.44</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	9,000.00	1,000.00	-88.9%
5) TOTAL, REVENUES			9,000.00	1,000.00	-88.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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>			9,000.00	1,000.00	-88.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	715,000.00	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			0.00	(715,000.00)	New

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>			9,000.00	(714,000.00)	-8033.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,003,624.19	1,012,624.19	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,003,624.19	1,012,624.19	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,003,624.19	1,012,624.19	0.9%
2) Ending Balance, June 30 (E + F1e)			1,012,624.19	298,624.19	-70.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	1,012,624.19	298,624.19	-70.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,000.00	1,000.00	-88.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,000.00	1,000.00	-88.9%
<b>TOTAL, REVENUES</b>			9,000.00	1,000.00	-88.9%

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	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/CSSF		7612	0.00	715,000.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	715,000.00	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 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	(715,000.00)	New

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	9,000.00	1,000.00	-88.9%
5) TOTAL, REVENUES			9,000.00	1,000.00	-88.9%
<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>			9,000.00	1,000.00	-88.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	715,000.00	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			0.00	(715,000.00)	New

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>			9,000.00	(714,000.00)	-8033.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,003,624.19	1,012,624.19	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,003,624.19	1,012,624.19	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,003,624.19	1,012,624.19	0.9%
2) Ending Balance, June 30 (E + F1e)			1,012,624.19	298,624.19	-70.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	1,012,624.19	298,624.19	-70.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 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	1,000.00	500.00	-50.0%
5) TOTAL, REVENUES			1,000.00	500.00	-50.0%
<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	1,000.00	500.00	-50.0%
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			1,000.00	500.00	-50.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	51,309.25	51,309.25	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			51,309.25	51,309.25	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			51,309.25	51,309.25	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	51,309.25	51,309.25	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<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>					
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	1,000.00	500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	500.00	-50.0%
<b>TOTAL, REVENUES</b>			1,000.00	500.00	-50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	500.00	-50.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,000.00</b>	<b>500.00</b>	<b>-50.0%</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%
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>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,000.00</b>	<b>500.00</b>	<b>-50.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<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%
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 (- 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	1,000.00	500.00	-50.0%
5) TOTAL, REVENUES			1,000.00	500.00	-50.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,000.00	500.00	-50.0%
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			1,000.00	500.00	-50.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,309.25	51,309.25	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,309.25	51,309.25	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,309.25	51,309.25	0.0%
2) Ending Balance, June 30 (E + F1e)			51,309.25	51,309.25	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			51,309.25	51,309.25	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	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	51,309.25	51,309.25
Total, Restricted Balance		51,309.25	51,309.25

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	40,000.00	15,000.00	-62.5%
5) TOTAL, REVENUES			40,000.00	15,000.00	-62.5%
<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	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>			40,000.00	15,000.00	-62.5%
<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>			40,000.00	15,000.00	-62.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,034,426.61	2,074,426.61	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,034,426.61	2,074,426.61	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,034,426.61	2,074,426.61	2.0%
2) Ending Balance, June 30 (E + F1e)			2,074,426.61	2,089,426.61	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,927,565.92	1,927,565.92	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	146,860.69	161,860.69	10.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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	40,000.00	15,000.00	-62.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			40,000.00	15,000.00	-62.5%
<b>TOTAL, REVENUES</b>			40,000.00	15,000.00	-62.5%

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	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/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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)			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	40,000.00	15,000.00	-62.5%
5) TOTAL, REVENUES			40,000.00	15,000.00	-62.5%
<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	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>			40,000.00	15,000.00	-62.5%
<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>			40,000.00	15,000.00	-62.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,034,426.61	2,074,426.61	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,034,426.61	2,074,426.61	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,034,426.61	2,074,426.61	2.0%
2) Ending Balance, June 30 (E + F1e)			2,074,426.61	2,089,426.61	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,927,565.92	1,927,565.92	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	146,860.69	161,860.69	10.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	1,927,565.92	1,927,565.92
Total, Restricted Balance		<u>1,927,565.92</u>	<u>1,927,565.92</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	83,600.00	70,000.00	-16.3%
5) TOTAL, REVENUES			83,600.00	70,000.00	-16.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,000.00	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			23,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			60,600.00	70,000.00	15.5%
<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	1,078,249.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,078,249.00)	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>			(1,017,649.00)	70,000.00	-106.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,371,925.01	354,276.01	-74.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,371,925.01	354,276.01	-74.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,371,925.01	354,276.01	-74.2%
2) Ending Balance, June 30 (E + F1e)			354,276.01	424,276.01	19.8%
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			315,204.73	375,204.73	19.0%
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	39,071.28	49,071.28	25.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	20,000.00	10,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	63,600.00	60,000.00	-5.7%
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>			83,600.00	70,000.00	-16.3%
<b>TOTAL, REVENUES</b>			83,600.00	70,000.00	-16.3%

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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>23,000.00</b>	<b>0.00</b>	<b>-100.0%</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%
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>0.00</b>	<b>0.00</b>	<b>0.0%</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>23,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>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	1,078,249.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,078,249.00	0.00	-100.0%
<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)			(1,078,249.00)	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	83,600.00	70,000.00	-16.3%
5) TOTAL, REVENUES			83,600.00	70,000.00	-16.3%
<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		23,000.00	0.00	-100.0%
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			23,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			60,600.00	70,000.00	15.5%
<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	1,078,249.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,078,249.00)	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>			(1,017,649.00)	70,000.00	-106.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,371,925.01	354,276.01	-74.2%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,371,925.01	354,276.01	-74.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,371,925.01	354,276.01	-74.2%
2) Ending Balance, June 30 (E + F1e)			354,276.01	424,276.01	19.8%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			315,204.73	375,204.73	19.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	39,071.28	49,071.28	25.6%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		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	315,204.73	375,204.73
Total, Restricted Balance		<u>315,204.73</u>	<u>375,204.73</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	632,500.00	489,000.00	-22.7%
5) TOTAL, REVENUES			632,500.00	489,000.00	-22.7%
<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	27,451.00	20,000.00	-27.1%
5) Services and Other Operating Expenditures		5000-5999	89,300.00	113,400.00	27.0%
6) Capital Outlay		6000-6999	187,508.00	400,000.00	113.3%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			304,259.00	533,400.00	75.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			328,241.00	(44,400.00)	-113.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,078,249.00	0.00	-100.0%
b) Transfers Out		7600-7629	86,298.00	20,995.00	-75.7%
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			991,951.00	(20,995.00)	-102.1%

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>			1,320,192.00	(65,395.00)	-105.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,644,961.62	12,965,153.62	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,644,961.62	12,965,153.62	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,644,961.62	12,965,153.62	11.3%
2) Ending Balance, June 30 (E + F1e)			12,965,153.62	12,899,758.62	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,382,249.00	1,686,249.00	22.0%
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	11,582,904.62	11,213,509.62	-3.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 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	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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	304,000.00	304,000.00	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	148,500.00	5,000.00	-96.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	180,000.00	180,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			632,500.00	489,000.00	-22.7%
<b>TOTAL, REVENUES</b>			632,500.00	489,000.00	-22.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	0.0%
Noncapitalized Equipment		4400	7,451.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			27,451.00	20,000.00	-27.1%

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	3,400.00	3,400.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,900.00	110,000.00	28.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>89,300.00</b>	<b>113,400.00</b>	<b>27.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	29,740.00	400,000.00	1245.0%
Buildings and Improvements of Buildings		6200	87,668.00	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	70,100.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>187,508.00</b>	<b>400,000.00</b>	<b>113.3%</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>304,259.00</b>	<b>533,400.00</b>	<b>75.3%</b>

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,078,249.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,078,249.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	86,298.00	20,995.00	-75.7%
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			86,298.00	20,995.00	-75.7%

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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			991,951.00	(20,995.00)	-102.1%

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	632,500.00	489,000.00	-22.7%
5) TOTAL, REVENUES			632,500.00	489,000.00	-22.7%
<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		244,259.00	473,400.00	93.8%
9) Other Outgo	9000-9999	Except 7600-7699	60,000.00	60,000.00	0.0%
10) TOTAL, EXPENDITURES			304,259.00	533,400.00	75.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			328,241.00	(44,400.00)	-113.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,078,249.00	0.00	-100.0%
b) Transfers Out		7600-7629	86,298.00	20,995.00	-75.7%
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			991,951.00	(20,995.00)	-102.1%

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>			1,320,192.00	(65,395.00)	-105.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,644,961.62	12,965,153.62	11.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,644,961.62	12,965,153.62	11.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,644,961.62	12,965,153.62	11.3%
2) Ending Balance, June 30 (E + F1e)			12,965,153.62	12,899,758.62	-0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,382,249.00	1,686,249.00	22.0%
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	11,582,904.62	11,213,509.62	-3.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2019-20 Estimated Actuals</b>	<b>2020-21 Budget</b>
9010	Other Restricted Local	1,382,249.00	1,686,249.00
Total, Restricted Balance		<u>1,382,249.00</u>	<u>1,686,249.00</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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,384,086.81	6,384,086.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,384,086.81	6,384,086.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,384,086.81	6,384,086.81	0.0%
2) Ending Balance, June 30 (E + F1e)			6,384,086.81	6,384,086.81	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			6,384,086.81	6,384,086.81	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
<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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
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>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<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		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>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,384,086.81	6,384,086.81	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,384,086.81	6,384,086.81	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,384,086.81	6,384,086.81	0.0%
2) Ending Balance, June 30 (E + F1e)			6,384,086.81	6,384,086.81	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			6,384,086.81	6,384,086.81	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	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	6,384,086.81	6,384,086.81
Total, Restricted Balance		<u>6,384,086.81</u>	<u>6,384,086.81</u>

Description	2019-20 Estimated Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<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)	2,263.57	2,263.57	2,301.46	2,227.26	2,227.26	2,265.30
<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>	2,263.57	2,263.57	2,301.46	2,227.26	2,227.26	2,265.30
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	3.61	3.61	3.61	1.59	1.59	1.59
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>	3.61	3.61	3.61	1.59	1.59	1.59
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,267.18	2,267.18	2,305.07	2,228.85	2,228.85	2,266.89
<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

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	19,363,717.00	-0.04%	19,355,721.00	-0.03%	19,349,931.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	356,968.00	-1.27%	352,418.00	-2.40%	343,952.00
4. Other Local Revenues	8600-8799	410,065.00	18.35%	485,295.00	0.00%	485,295.00
5. Other Financing Sources						
a. Transfers In	8900-8929	735,995.00	-92.47%	55,391.00	-10.69%	49,470.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,065,536.00)	-4.89%	(3,866,806.00)	5.05%	(4,061,894.00)
6. Total (Sum lines A1 thru A5c)		16,801,209.00	-2.49%	16,382,019.00	-1.31%	16,166,754.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,394,764.00		9,567,249.00
b. Step & Column Adjustment				172,485.00		178,202.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,394,764.00	1.84%	9,567,249.00	1.86%	9,745,451.00
2. Classified Salaries						
a. Base Salaries				2,176,473.00		2,197,863.00
b. Step & Column Adjustment				21,390.00		25,683.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,176,473.00	0.98%	2,197,863.00	1.17%	2,223,546.00
3. Employee Benefits	3000-3999	4,076,591.00	2.38%	4,173,757.00	8.11%	4,512,041.00
4. Books and Supplies	4000-4999	1,008,341.00	-71.32%	289,241.00	-0.42%	288,012.00
5. Services and Other Operating Expenditures	5000-5999	1,147,934.00	1.34%	1,163,324.00	2.73%	1,195,079.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,022.00	1.19%	42,522.00	1.18%	43,022.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(45,767.00)	0.00%	(45,767.00)	-0.12%	(45,710.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,820,358.00	-2.31%	17,408,189.00	3.29%	17,981,441.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,019,149.00)		(1,026,170.00)		(1,814,687.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,832,696.39		3,813,547.39		2,787,377.39
2. Ending Fund Balance (Sum lines C and D1)		3,813,547.39		2,787,377.39		972,690.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	95,490.00		110,881.00		120,351.00
d. Assigned	9780	2,840,857.00		1,814,687.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	799,677.00		781,810.00		805,766.00
2. Unassigned/Unappropriated	9790	75,023.39		77,499.39		44,073.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,813,547.39		2,787,377.39		972,690.39

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	799,677.00		781,810.00		805,766.00
c. Unassigned/Unappropriated	9790	75,023.39		77,499.39		44,073.39
(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)						
		874,700.39		859,309.39		849,839.39
<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.						

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	1,290,337.00	0.00%	1,290,337.00	0.00%	1,290,337.00
2. Federal Revenues	8100-8299	701,614.00	0.00%	701,614.00	0.00%	701,614.00
3. Other State Revenues	8300-8599	1,493,425.00	0.20%	1,496,437.00	0.18%	1,499,067.00
4. Other Local Revenues	8600-8799	1,193,043.00	8.71%	1,296,938.00	2.13%	1,324,516.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,065,536.00	-4.89%	3,866,806.00	5.05%	4,061,894.00
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>8,743,955.00</b>	<b>-1.05%</b>	<b>8,652,132.00</b>	<b>2.60%</b>	<b>8,877,428.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,779,745.00		2,819,671.00
b. Step & Column Adjustment				39,926.00		31,876.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,779,745.00	1.44%	2,819,671.00	1.13%	2,851,547.00
2. Classified Salaries						
a. Base Salaries				1,462,896.00		1,494,572.00
b. Step & Column Adjustment				31,676.00		32,083.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,462,896.00	2.17%	1,494,572.00	2.15%	1,526,655.00
3. Employee Benefits	3000-3999	2,659,498.00	2.08%	2,714,899.00	5.12%	2,853,776.00
4. Books and Supplies	4000-4999	134,309.00	-1.22%	132,671.00	-1.75%	130,353.00
5. Services and Other Operating Expenditures	5000-5999	1,363,314.00	-22.65%	1,054,552.00	1.12%	1,066,387.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	424,000.00	0.00%	424,000.00	3.07%	437,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,767.00	0.00%	11,767.00	-0.48%	11,710.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>8,835,529.00</b>	<b>-2.08%</b>	<b>8,652,132.00</b>	<b>2.60%</b>	<b>8,877,428.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(91,574.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		182,250.02		90,676.02		90,676.02
2. Ending Fund Balance (Sum lines C and D1)		90,676.02		90,676.02		90,676.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	90,676.02		90,676.02		90,676.02
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		90,676.02		90,676.02		90,676.02
<b>(Line D3f must agree with line D2)</b>						

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.						

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	20,654,054.00	-0.04%	20,646,058.00	-0.03%	20,640,268.00
2. Federal Revenues	8100-8299	701,614.00	0.00%	701,614.00	0.00%	701,614.00
3. Other State Revenues	8300-8599	1,850,393.00	-0.08%	1,848,855.00	-0.32%	1,843,019.00
4. Other Local Revenues	8600-8799	1,603,108.00	11.17%	1,782,233.00	1.55%	1,809,811.00
5. Other Financing Sources						
a. Transfers In	8900-8929	735,995.00	-92.47%	55,391.00	-10.69%	49,470.00
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)		25,545,164.00	-2.00%	25,034,151.00	0.04%	25,044,182.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,174,509.00		12,386,920.00
b. Step & Column Adjustment				212,411.00		210,078.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,174,509.00	1.74%	12,386,920.00	1.70%	12,596,998.00
2. Classified Salaries						
a. Base Salaries				3,639,369.00		3,692,435.00
b. Step & Column Adjustment				53,066.00		57,766.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,639,369.00	1.46%	3,692,435.00	1.56%	3,750,201.00
3. Employee Benefits	3000-3999	6,736,089.00	2.26%	6,888,656.00	6.93%	7,365,817.00
4. Books and Supplies	4000-4999	1,142,650.00	-63.08%	421,912.00	-0.84%	418,365.00
5. Services and Other Operating Expenditures	5000-5999	2,511,248.00	-11.68%	2,217,876.00	1.97%	2,261,466.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	466,022.00	0.11%	466,522.00	2.89%	480,022.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(34,000.00)	0.00%	(34,000.00)	0.00%	(34,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,655,887.00	-2.23%	26,060,321.00	3.06%	26,858,869.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,110,723.00)		(1,026,170.00)		(1,814,687.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,014,946.41		3,904,223.41		2,878,053.41
2. Ending Fund Balance (Sum lines C and D1)		3,904,223.41		2,878,053.41		1,063,366.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	90,676.02		90,676.02		90,676.02
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	95,490.00		110,881.00		120,351.00
d. Assigned	9780	2,840,857.00		1,814,687.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	799,677.00		781,810.00		805,766.00
2. Unassigned/Unappropriated	9790	75,023.39		77,499.39		44,073.39
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,904,223.41		2,878,053.41		1,063,366.41

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	799,677.00		781,810.00		805,766.00
c. Unassigned/Unappropriated	9790	75,023.39		77,499.39		44,073.39
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		874,700.39		859,309.39		849,839.39
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.28%		3.30%		3.16%
<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)						
		2,227.26		2,197.34		2,137.49
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,655,887.00		26,060,321.00		26,858,869.00
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)		26,655,887.00		26,060,321.00		26,858,869.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		799,676.61		781,809.63		805,766.07
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)		799,676.61		781,809.63		805,766.07
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
<b>A. BEGINNING CASH</b>			4,716,456.29	4,301,070.43	4,377,157.64	2,621,705.88	1,102,196.57	(322,419.74)	5,117,658.81	5,089,050.55
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		192,677.10	192,677.10	306,021.60	192,677.10	0.00	113,344.50	77,070.84	87,346.95
Property Taxes	8020-8079		0.00	0.00	0.00	388,693.50	749,159.60	7,506,104.90	1,025,170.43	388,693.50
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	580,651.65	0.00
Federal Revenue	8100-8299		0.00	0.00	7,725.75	0.00	968.10	61,883.38	219,917.50	25,564.82
Other State Revenue	8300-8599		0.00	(4,607.38)	5,363.97	0.00	0.00	73,000.00	85,966.17	0.00
Other Local Revenue	8600-8799		18,889.18	677,615.49	52,995.88	30,215.80	42,056.87	20,270.63	46,732.76	18,318.67
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			211,566.28	865,685.21	372,107.20	611,586.40	792,184.57	7,774,603.41	2,035,509.35	519,923.94
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		50,206.71	127,094.98	1,152,520.43	1,170,019.37	1,187,782.37	1,188,632.06	1,163,950.34	1,174,074.69
Classified Salaries	2000-2999		171,751.54	200,097.91	346,922.26	312,484.33	313,661.56	307,744.08	307,280.72	317,511.96
Employee Benefits	3000-3999		95,498.44	118,236.12	446,350.57	442,686.59	433,333.96	427,683.99	446,523.28	424,744.98
Books and Supplies	4000-4999		9,475.49	231,471.05	50,346.42	82,897.16	116,916.17	113,798.41	27,088.32	144,549.49
Services	5000-5999		282,270.15	142,329.02	84,275.24	213,477.01	170,286.77	142,577.08	142,110.12	205,959.98
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		1,381.56	5,827.19	11,261.69	(56,687.52)	1,859.62	121,595.60	(20,849.12)	1,859.62
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			610,583.89	825,056.27	2,091,676.61	2,164,876.94	2,223,840.45	2,302,031.22	2,066,103.66	2,268,700.72
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	328,286.24	33,471.55	228,005.53	1,231.80	37,718.69	0.00	2,397.44	2,567.33	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		330,786.24	33,471.55	228,005.53	1,231.80	37,718.69	0.00	2,397.44	2,567.33	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(306,948.00)	49,839.80	192,547.26	37,114.15	3,937.46	(7,039.57)	34,891.08	581.28	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		(306,948.00)	49,839.80	192,547.26	37,114.15	3,937.46	(7,039.57)	34,891.08	581.28	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
<b>TOTAL BALANCE SHEET ITEMS</b>		637,734.24	(16,368.25)	35,458.27	(35,882.35)	33,781.23	7,039.57	(32,493.64)	1,986.05	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(415,385.86)	76,087.21	(1,755,451.76)	(1,519,509.31)	(1,424,616.31)	5,440,078.55	(28,608.26)	(1,748,776.78)
<b>F. ENDING CASH (A + E)</b>			4,301,070.43	4,377,157.64	2,621,705.88	1,102,196.57	(322,419.74)	5,117,658.81	5,089,050.55	3,340,273.77
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		3,340,273.77	2,101,358.85	6,134,505.78	4,643,100.63				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	200,691.45	0.00	0.00	0.00	375,385.36		1,737,892.00	1,737,892.00
Property Taxes	8020-8079	749,159.60	6,020,230.90	9,333.90	789,278.67	0.00		17,625,825.00	17,625,825.00
Miscellaneous Funds	8080-8099	0.00	0.00	580,651.65	0.00	129,033.70		1,290,337.00	1,290,337.00
Federal Revenue	8100-8299	64,226.30	109,958.75	2,885.50	48,952.65	159,531.25		701,614.00	701,614.00
Other State Revenue	8300-8599	107,294.27	45,000.00	100,224.00	149,227.97	1,288,924.00		1,850,393.00	1,850,393.00
Other Local Revenue	8600-8799	21,510.43	23,974.88	40,587.04	(1,102.63)	611,043.00		1,603,108.00	1,603,108.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	735,995.00		735,995.00	735,995.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL RECEIPTS</b>		1,142,882.05	6,199,164.53	733,682.09	986,356.66	3,299,912.31	0.00	25,545,164.00	25,545,164.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	1,174,624.86	1,163,590.09	1,161,252.62	1,447,986.48	12,774.00		12,174,509.00	12,174,509.00
Classified Salaries	2000-2999	315,566.22	318,411.15	317,338.57	347,374.70	63,224.00		3,639,369.00	3,639,369.00
Employee Benefits	3000-3999	457,064.55	440,658.19	417,863.40	2,567,546.93	17,898.00		6,736,089.00	6,736,089.00
Books and Supplies	4000-4999	61,237.16	20,915.11	106,575.57	161,760.65	15,619.00		1,142,650.00	1,142,650.00
Services	5000-5999	269,636.22	220,583.44	220,197.46	280,390.51	137,155.00		2,511,248.00	2,511,248.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	131,485.32	1,859.62	1,859.62	170,290.80	60,278.00		432,022.00	432,022.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	20,000.00	0.00		20,000.00	20,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		2,409,614.33	2,166,017.60	2,225,087.24	4,995,350.07	306,948.00	0.00	26,655,887.00	26,655,887.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	22,893.90				(3,299,912.31)		(2,971,626.07)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490					0.00		0.00	
<b>SUBTOTAL</b>		22,893.90	0.00	0.00	0.00	(3,299,912.31)	0.00	(2,971,626.07)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(4,923.46)				(306,948.00)		0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		(4,923.46)	0.00	0.00	0.00	(306,948.00)	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		27,817.36	0.00	0.00	0.00	(2,992,964.31)	0.00	(2,971,626.07)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,238,914.92)	4,033,146.93	(1,491,405.15)	(4,008,993.41)	0.00	0.00	(4,082,349.07)	(1,110,723.00)
<b>F. ENDING CASH (A + E)</b>		2,101,358.85	6,134,505.78	4,643,100.63	634,107.22				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								634,107.22	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
<b>A. BEGINNING CASH</b>			634,107.22	624,029.24	3,061,343.43	1,283,184.26	(171,111.37)	(2,281,662.33)	3,547,876.64	2,548,021.00
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		259,484.40	259,484.40	259,484.40	259,484.40	0.00	0.00	103,793.76	117,632.93
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	7,931,621.25	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	580,651.65	0.00
Federal Revenue	8100-8299		0.00	0.00	7,725.75	0.00	968.10	61,883.38	219,917.50	25,564.82
Other State Revenue	8300-8599		0.00	(4,603.55)	5,359.51	0.00	0.00	72,939.32	85,894.72	0.00
Other Local Revenue	8600-8799		20,999.79	753,329.59	58,917.43	33,591.99	46,756.14	22,535.60	51,954.49	20,365.52
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>			280,484.19	1,008,210.44	331,487.09	293,076.39	47,724.24	8,088,979.55	1,042,212.12	163,563.27
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999		51,082.67	129,312.43	1,172,628.68	1,190,432.92	1,208,505.84	1,209,370.36	1,184,258.01	1,194,559.00
Classified Salaries	2000-2999		174,255.86	203,015.56	351,980.77	317,040.69	318,235.09	312,231.33	311,761.21	322,141.63
Employee Benefits	3000-3999		97,661.40	120,914.07	456,460.06	452,713.08	443,148.62	437,370.69	456,636.68	434,365.12
Books and Supplies	4000-4999		3,498.73	85,468.35	18,589.91	30,608.94	43,170.12	42,018.92	10,002.09	53,373.44
Services	5000-5999		249,294.46	125,701.69	74,429.94	188,537.95	150,393.33	125,920.77	125,508.36	181,899.08
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		1,383.16	5,833.94	11,274.72	(56,753.13)	1,861.77	121,736.33	(20,873.25)	1,861.77
Interfund Transfers Out	7600-7629					0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699					0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			577,176.28	670,246.04	2,085,364.08	2,122,580.45	2,165,314.77	2,248,648.40	2,067,293.10	2,188,200.04
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	2,500.00								
Accounts Receivable	9200-9299	3,299,912.31	336,453.91	2,291,897.05	12,831.97	379,145.89	0.00	24,098.90	25,806.62	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		3,302,412.31	336,453.91	2,291,897.05	12,831.97	379,145.89	0.00	24,098.90	25,806.62	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(306,948.00)	49,839.80	192,547.26	37,114.15	3,937.46	(7,039.57)	34,891.08	581.28	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		(306,948.00)	49,839.80	192,547.26	37,114.15	3,937.46	(7,039.57)	34,891.08	581.28	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		3,609,360.31	286,614.11	2,099,349.79	(24,282.18)	375,208.43	7,039.57	(10,792.18)	25,225.34	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(10,077.98)	2,437,314.19	(1,778,159.17)	(1,454,295.63)	(2,110,550.96)	5,829,538.97	(999,855.64)	(2,024,636.77)
<b>F. ENDING CASH (A + E)</b>			624,029.24	3,061,343.43	1,283,184.26	(171,111.37)	(2,281,662.33)	3,547,876.64	2,548,021.00	523,384.23
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
<b>A. BEGINNING CASH</b>		523,384.23	(1,304,124.22)	4,764,722.27	3,444,661.53				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	117,632.93	117,632.93	117,632.93	117,632.92	0.00		1,729,896.00	1,729,896.00
Property Taxes	8020-8079	0.00	7,931,621.25	0.00	1,762,582.50	0.00		17,625,825.00	17,625,825.00
Miscellaneous Funds	8080-8099	0.00	0.00	580,651.65	0.00	129,033.70		1,290,337.00	1,290,337.00
Federal Revenue	8100-8299	64,226.30	109,958.75	2,885.50	48,952.65	159,531.25		701,614.00	701,614.00
Other State Revenue	8300-8599	107,205.08	44,962.60	100,140.70	149,103.94	1,287,852.68		1,848,855.00	1,848,855.00
Other Local Revenue	8600-8799	23,913.92	26,653.74	45,122.08	(1,225.84)	679,318.55		1,782,233.00	1,782,233.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	55,391.00		55,391.00	55,391.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL RECEIPTS</b>		312,978.23	8,230,829.27	846,432.86	2,077,046.17	2,311,127.18	0.00	25,034,151.00	25,034,151.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	1,195,118.76	1,183,891.47	1,181,513.21	1,473,249.78	12,996.87		12,386,920.00	12,386,920.00
Classified Salaries	2000-2999	320,167.52	323,053.93	321,965.71	352,439.82	64,145.88		3,692,435.00	3,692,435.00
Employee Benefits	3000-3999	467,416.69	450,638.74	427,327.67	2,625,699.80	18,303.38		6,888,656.00	6,888,656.00
Books and Supplies	4000-4999	22,611.20	7,722.69	39,351.95	59,728.50	5,767.16		421,912.00	421,912.00
Services	5000-5999	238,136.45	194,814.18	194,473.29	247,634.38	121,132.12		2,217,876.00	2,217,876.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	131,637.49	1,861.77	1,861.77	170,487.90	60,347.76		432,522.00	432,522.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	20,000.00	0.00		20,000.00	20,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		2,375,088.11	2,161,982.78	2,166,493.60	4,949,240.18	282,693.17	0.00	26,060,321.00	26,060,321.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	229,677.97				(2,311,127.18)		988,785.13	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		229,677.97	0.00	0.00	0.00	(2,311,127.18)	0.00	988,785.13	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(4,923.46)				(282,693.17)		24,254.83	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		(4,923.46)	0.00	0.00	0.00	(282,693.17)	0.00	24,254.83	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		234,601.43	0.00	0.00	0.00	(2,028,434.01)	0.00	964,530.30	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(1,827,508.45)	6,068,846.49	(1,320,060.74)	(2,872,194.01)	0.00	0.00	(61,639.70)	(1,026,170.00)
<b>F. ENDING CASH (A + E)</b>		(1,304,124.22)	4,764,722.27	3,444,661.53	572,467.52				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								572,467.52	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(34,000.00)				
Other Sources/Uses Detail					735,995.00	20,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	34,000.00	0.00				
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	715,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	20,995.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>34,000.00</b>	<b>(34,000.00)</b>	<b>755,995.00</b>	<b>755,995.00</b>		

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	2,374	2,364		
Charter School				
<b>Total ADA</b>	<b>2,374</b>	<b>2,364</b>	<b>0.4%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	2,301	2,301		
Charter School				
<b>Total ADA</b>	<b>2,301</b>	<b>2,301</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	2,301	2,301		
Charter School		0		
<b>Total ADA</b>	<b>2,301</b>	<b>2,301</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	2,265			
Charter School	0			
<b>Total ADA</b>	<b>2,265</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)

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

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

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	2,442	2,433		
Charter School				
<b>Total Enrollment</b>	<b>2,442</b>	<b>2,433</b>	<b>0.4%</b>	<b>Met</b>
Second Prior Year (2018-19)				
District Regular	2,407	2,383		
Charter School				
<b>Total Enrollment</b>	<b>2,407</b>	<b>2,383</b>	<b>1.0%</b>	<b>Met</b>
First Prior Year (2019-20)				
District Regular	2,324	2,348		
Charter School				
<b>Total Enrollment</b>	<b>2,324</b>	<b>2,348</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2020-21)				
District Regular	2,302			
Charter School				
<b>Total Enrollment</b>	<b>2,302</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)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2017-18)			
District Regular	2,364	2,433	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,364</b>	<b>2,433</b>	<b>97.2%</b>
Second Prior Year (2018-19)			
District Regular	2,301	2,383	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,301</b>	<b>2,383</b>	<b>96.6%</b>
First Prior Year (2019-20)			
District Regular	2,264	2,348	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,264</b>	<b>2,348</b>	<b>96.4%</b>
Historical Average Ratio:			96.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.2%</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	2,227	2,302		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,227</b>	<b>2,302</b>	<b>96.7%</b>	<b>Met</b>
1st Subsequent Year (2021-22)				
District Regular	2,197	2,273		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,197</b>	<b>2,273</b>	<b>96.7%</b>	<b>Met</b>
2nd Subsequent Year (2022-23)				
District Regular	2,137	2,212		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,137</b>	<b>2,212</b>	<b>96.6%</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)

**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: Basic Aid

**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)	2,305.07	2,266.89	2,226.91	2,197.96
b. Prior Year ADA (Funded)		2,305.07	2,266.89	2,226.91
c. Difference (Step 1a minus Step 1b)		(38.18)	(39.98)	(28.95)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.66%	-1.76%	-1.30%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		20,308,193.00	18,379,385.00	18,041,432.00
b1. COLA percentage		-7.92%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)		(1,608,408.89)	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		-7.92%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		-9.58%	-1.76%	-1.30%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>N/A</b>	<b>N/A</b>	<b>N/A</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)	19,303,023.00	17,625,825.00	17,625,825.00	17,625,825.00
Percent Change from Previous Year		-8.69%	0.00%	0.00%
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>-9.69% to -7.69%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>

**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>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

**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)	21,191,275.00	19,363,717.00	19,355,721.00	19,349,931.00
District's Projected Change in LCFF Revenue:		-8.62%	-0.04%	-0.03%
<b>Basic Aid Standard:</b>		<b>-9.69% to -7.69%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		<b>Met</b>	<b>Met</b>	<b>Met</b>

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

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	15,732,705.35	17,460,055.28	90.1%
Second Prior Year (2018-19)	15,803,730.15	17,386,351.38	90.9%
First Prior Year (2019-20)	16,370,616.00	18,104,709.00	90.4%
Historical Average Ratio:			90.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	<b>87.5% to 93.5%</b>	<b>87.5% to 93.5%</b>	<b>87.5% to 93.5%</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)	15,647,828.00	17,800,358.00	87.9%	Met
1st Subsequent Year (2021-22)	15,938,869.00	17,388,189.00	91.7%	Met
2nd Subsequent Year (2022-23)	16,481,038.00	17,961,441.00	91.8%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-9.58%	-1.76%	-1.30%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-19.58% to .42%</b>	<b>-11.76% to 8.24%</b>	<b>-11.30% to 8.70%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-14.58% to -4.58%	-6.76% to 3.24%	-6.30% to 3.70%

**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)	788,560.00		
Budget Year (2020-21)	701,614.00	-11.03%	No
1st Subsequent Year (2021-22)	701,614.00	0.00%	No
2nd Subsequent Year (2022-23)	701,614.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2019-20)	2,505,038.00		
Budget Year (2020-21)	1,850,393.00	-26.13%	Yes
1st Subsequent Year (2021-22)	1,848,855.00	-0.08%	No
2nd Subsequent Year (2022-23)	1,843,019.00	-0.32%	No

**Explanation:**  
(required if Yes)

20/21 State revenue doesn't include one time funding for Special Ed PK, and SB117 Covid Funding that was allocated in 19/20, In addition, Lottery and ASES funding has been reduced in 20/21 for estimated funding reduction. In addition, STRS on behalf reflects a reduction of \$319,000 from prior year.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2019-20)	2,193,715.00		
Budget Year (2020-21)	1,603,108.00	-26.92%	Yes
1st Subsequent Year (2021-22)	1,782,233.00	11.17%	Yes
2nd Subsequent Year (2022-23)	1,809,811.00	1.55%	No

**Explanation:**  
(required if Yes)

Local Revenue has been reduced over prior year to reflect anticipated reduction in leased site revenue, facility rental and interest income to reflect anticipated rental decrease due to school closures or restrictions. The District anticipates a cashflow shortage due to state deferrals or reliance of property tax revenue apportionment timeline which would result in loss of interest income. In addition, 20/21 local revenue doesn't include prior year carryover for donations or local grants and doesn't include any potential grants or donations not yet awarded.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2019-20)	823,909.00		
Budget Year (2020-21)	1,142,650.00	38.69%	Yes
1st Subsequent Year (2021-22)	421,912.00	-63.08%	Yes
2nd Subsequent Year (2022-23)	418,365.00	-0.84%	No

**Explanation:**  
(required if Yes)

20/21 Books and supplies has been increased over prior year to reflect curriculum adoption to be implemented in the 20/21 school year for elementary and middle school science and history social studies adoption. The 20/21 budget is reduced to reflect the one time purchase that is included in 20/21. In addition, the 2021-22 school year doesn't include carryover that is included in 19/20.

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

First Prior Year (2019-20)	2,760,390.00		
Budget Year (2020-21)	2,511,248.00	-9.03%	No
1st Subsequent Year (2021-22)	2,217,876.00	-11.68%	Yes
2nd Subsequent Year (2022-23)	2,261,466.00	1.97%	No

**Explanation:**  
(required if Yes)

21-22 Services and Operating costs have been reduced to reflect changes in student program placements for students moving out of District.

**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)	5,487,313.00		
Budget Year (2020-21)	4,155,115.00	-24.28%	Not Met
1st Subsequent Year (2021-22)	4,332,702.00	4.27%	Met
2nd Subsequent Year (2022-23)	4,354,444.00	0.50%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2019-20)	3,584,299.00		
Budget Year (2020-21)	3,653,898.00	1.94%	Not Met
1st Subsequent Year (2021-22)	2,639,788.00	-27.75%	Not Met
2nd Subsequent Year (2022-23)	2,679,831.00	1.52%	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)

**Explanation:**

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

20/21 State revenue doesn't include one time funding for Special Ed PK, and SB117 Covid Funding that was allocated in 19/20. In addition, Lottery and ASES funding has been reduced in 20/21 for estimated funding reduction. In addition, STRS on behalf reflects a reduction of \$319,000 from prior year.

**Explanation:**

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

Local Revenue has been reduced over prior year to reflect anticipated reduction in leased site revenue, facility rental and interest income to reflect anticipated rental decrease due to school closures or restrictions. The District anticipates a cashflow shortage due to state deferrals or reliance of property tax revenue apportionment timeline which would result in loss of interest income. In addition, 20/21 local revenue doesn't include prior year carryover for donations or local grants and doesn't include any potential grants or donations not yet awarded.

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

**Explanation:**

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

20/21 Books and supplies has been increased over prior year to reflect curriculum adoption to be implemented in the 20/21 school year for elementary and middle school science and history social studies adption. The 20/21 budget is reduced to reflect the one time purchase that is included in 20/21. In addition, the 2021-22 school year doesn't include carryover that is included in 19/20.

**Explanation:**

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

21-22 Services and Operating costs have been reduced to reflect changes in student program placements for students moving out of District.

**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)	26,655,887.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	26,655,887.00	799,676.61	749,697.00	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)

As per 20/21 May Revise, the District has the flexibility to reduce the RRM amount by the STRS on behalf amount. The District will revise at 1st Interim once the state budget has been adopted and known flexibility has been adopted.

**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)	729,630.00	837,226.00	828,846.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	436,951.29	1,419,764.39	66,849.39
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,166,581.29	2,256,990.39	895,695.39
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	24,320,748.81	27,907,522.64	27,628,191.00
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)	24,320,748.81	27,907,522.64	27,628,191.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.8%	8.1%	3.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.6%</b>	<b>2.7%</b>	<b>1.1%</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)	(67,098.89)	17,460,055.28	0.4%	Met
Second Prior Year (2018-19)	293,794.33	18,409,975.57	N/A	Met
First Prior Year (2019-20)	467,227.00	18,124,709.00	N/A	Met
Budget Year (2020-21) (Information only)	(1,019,149.00)	17,820,358.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	3,170,006.82	4,138,773.95	N/A	Met
Second Prior Year (2018-19)	3,230,959.95	4,071,675.06	N/A	Met
First Prior Year (2019-20)	4,212,660.06	4,365,469.39	N/A	Met
Budget Year (2020-21) (Information only)	4,832,696.39			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,227	2,197	2,137
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</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)	26,655,887.00	26,060,321.00	26,858,869.00
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)	26,655,887.00	26,060,321.00	26,858,869.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	799,676.61	781,809.63	805,766.07
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>799,676.61</b>	<b>781,809.63</b>	<b>805,766.07</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)	799,677.00	781,810.00	805,766.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	75,023.39	77,499.39	44,073.39
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	874,700.39	859,309.39	849,839.39
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.28%	3.30%	3.16%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>799,676.61</b>	<b>781,809.63</b>	<b>805,766.07</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)

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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 20/21 Budget reflects deficit spending of \$1,024,652 in General Fund due to the anticipated reduction of 10% in LCFF Funding that was included in the May Revise budget. The District will need to initiate budget reductions if the reduction of funding continues and not offset with federal or state funding once the state budget is adopted.

**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)	(3,801,137.00)			
Budget Year (2020-21)	(4,065,536.00)	264,399.00	7.0%	Met
1st Subsequent Year (2021-22)	(3,866,806.00)	(198,730.00)	-4.9%	Met
2nd Subsequent Year (2022-23)	(4,061,894.00)	195,088.00	5.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2019-20)	86,298.00			
Budget Year (2020-21)	735,995.00	649,697.00	752.9%	Not Met
1st Subsequent Year (2021-22)	55,391.00	(680,604.00)	-92.5%	Not Met
2nd Subsequent Year (2022-23)	49,470.00	(5,921.00)	-10.7%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2019-20)	20,000.00			
Budget Year (2020-21)	20,000.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	20,000.00	0.00	0.0%	Met

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

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

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

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

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

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

1b. 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)

Transfers In for 20/21 has been increased over prior year to include one time transfer for funds set aside for curriculum adoption in Fund 17 that will be utilized for curriculum adoption in 20/21 for Elem & Middle School Science and History Social Studies.

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)


**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	3	General Fund	7438 & 7439	77,185
Certificates of Participation				
General Obligation Bonds	23	Property Tax Revenue	Fund 51	52,554,527
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
<b>TOTAL:</b>				52,631,712

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	30,522	30,522	30,522	20,348
Certificates of Participation				
General Obligation Bonds	3,463,383	7,351,608	3,341,613	3,206,151
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	<b>3,493,905</b>	<b>7,382,130</b>	<b>3,372,135</b>	<b>3,226,499</b>
<b>Has total annual payment increased over prior year (2019-20)?</b>		<b>Yes</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments are funded from property tax revenue

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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 provides \$347.00 per month towards health benefits for 10 years (prorated at FTE) or current District contribution up to \$800/month for 5 years towards health benefits.(prorated at FTE).

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	2,074,427

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

6,620,093.00
0.00
6,620,093.00
Actuarial
Jun 30, 2019

Data must be entered.

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.			
b.	396,779.00	405,107.00	413,435.00
c.	280,873.00	282,122.00	292,528.00
d.	54	56	58

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

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

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

No
----

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

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	127.8	125.4	125.4	15.4

**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.

--

Negotiations Settled

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

--

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


If Yes, date of Superintendent and CBO certification:

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


If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

129,609

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
930,204	930,204	930,204
up to cap	up to cap	up to cap
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
179,316	194,196	193,666
2.0%	1.8%	1.8%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No
Yes	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.):

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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	61.5	60.4	30.4	60.4

**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.

--

Negotiations Settled

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

--

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


If Yes, date of Superintendent and CBO certification:

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


If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Budget Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
343,596	343,596	343,596
up to cap	up to cap	up to cap
8.0%	0.0%	0.0%

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

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


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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
46,182	47,529	46,132
1.7%	1.7%	1.7%

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

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

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

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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	18.0	16.0	16.0	16.0

**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.

--

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

21,194
--------

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	92,676	92,676	92,676
Percent of H&W cost paid by employer	up to cap	up to cap	up to cap
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	47,505	17,768	27,647
Percent change in step & column over prior year	2.6%	1.0%	1.4%

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- |   |                                  |
|---|----------------------------------|
| <b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?   | <input type="text" value="Yes"/> |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/>  |
| <b>A3.</b> 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)   | <input type="text" value="Yes"/> |
| <b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | <input type="text" value="No"/>  |
| <b>A5.</b> 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? | <input type="text" value="No"/>  |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/>  |
| <b>A7.</b> Is the district's financial system independent of the county office system?  | <input type="text" value="No"/>  |
| <b>A8.</b> 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)   | <input type="text" value="No"/>  |
| <b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="Yes"/> |

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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SACS2020 Financial Reporting Software - 2020.1.0  
6/15/2020 3:08:40 PM

41-68973-0000000

July 1 Budget  
2020-21 Budget  
Technical Review Checks

Millbrae Elementary

San Mateo 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- 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	
20	9010	0	0000	0000	9740	1,927,565.92
20	9010	0	0000	0000	9791	1,927,565.92
20	9010	0	0000	0000	979Z	1,927,565.92

Explanation: Funds approved by SAB waiver on sale of site surplus property that is restricted in use as approved by waiver.

- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net

to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget  
2019-20 Estimated Actuals  
Technical Review Checks

Millbrae Elementary

San Mateo 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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- 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	
20	9010	0	0000	0000	9740	1,927,565.92
20	9010	0	0000	0000	9791	1,927,565.92
20	9010	0	0000	0000	979Z	1,927,565.92

Explanation: Funds approved by SAB waiver on sale of site surplus property that is restricted in use as approved by waiver.

- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-

8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

### SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

DISTRICT NAME: Millbrae School District

**GENERAL FUND REVENUES**

**LOCAL CONTROL FUNDING FORMULA (LCFF)**

Please provide details of the assumptions used in calculating the District's LCFF funding:		
FY 2020-21	FY 2021-22	FY 2022-23
Gap Funding Rate: N/A	Gap Funding Rate: N/A	Gap Funding Rate: N/A
COLA: 2.31%, Base Grant Deficit factor -7.92%	COLA: 2.48%, Base Grant Deficit factor -12.1780%	COLA: 3.26%, Base Grant Deficit factor -14.9505%
ADA: 2221.44	ADA: 2193.46	ADA: 2134.58
Enrollment: 2302	Enrollment: 2273	Enrollment: 2212
Unduplicated Pupil %: 38.62%	Unduplicated Pupil %: 38.28%	Unduplicated Pupil %: 38.26%
CSR Ratio: Alternatively bargained agreement (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: Alternatively bargained agreement (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)	CSR Ratio: Alternatively bargained agreement (If higher than 24:1, indicate if district has an alternatively bargained CSR ratio.)
<b>Explain below any material changes in LCFF calculation factors between fiscal years:</b>	<b>Explain below any material changes in LCFF calculation factors between fiscal years:</b>	<b>Explain below any material changes in LCFF calculation factors between fiscal years:</b>

**BASIC AID DISTRICTS**

Indicate the projected growth in property taxes each year. Explain significant changes in property tax projections between fiscal years.		
FY 2020-21	FY 2021-22	FY 2022-23
20/21 Property Taxes are based on 19/20 allocation less supplemental property taxes	20/21 Property Taxes are based on 19/20 allocation less supplemental property taxes	20/21 Property Taxes are based on 19/20 allocation less supplemental property taxes

**FEDERAL REVENUES**

Indicate assumptions used in projecting Federal Revenues. Explain any significant changes between fiscal years.		
FY 2020-21	FY 2021-22	FY 2022-23
20/21 Federal Revenue includes revenue for Title I, Title II Title III, and Title IV. The Federal funding is maintained at the 19/20 level and doesn't include funding for prior year carryover. In addition, the budget includes Federal Funding for Special Ed IDEA, that is budgeted at the estimated allocation from SELPA. The District has distributed 15% of the IDEA allocation for early intervening services.	21/22 Federal Revenue includes revenue for Title I, Title II Title III, and Title IV. The Federal funding is maintained at the 20/21 level and doesn't include funding for prior year carryover. In addition, the budget includes Federal Funding for Special Ed IDEA, that is budgeted at the estimated allocation from SELPA. The District has distributed 15% of the IDEA allocation for early intervening services.	22/23 Federal Revenue includes revenue for Title I, Title II Title III, and Title IV. The Federal funding is maintained at the 20/21 level and doesn't include funding for prior year carryover. In addition, the budget includes Federal Funding for Special Ed IDEA, that is budgeted at the estimated allocation from SELPA. The District has distributed 15% of the IDEA allocation for early intervening services.

**STATE REVENUES**

Indicate assumptions used in projecting State Revenues. Explain significant changes between fiscal years.		
FY 2020-21	FY 2021-22	FY 2022-23
20/21 reflects state revenue funding for Mandated Cost Block Grant (\$32.18/ADA), Unrestricted Lottery (\$122.40/ADA) and Restricted Lottery (\$43.20/ADA), ASES grant reflects funding at May Revise level of \$112,500 and Mental Health Funding of \$59,277 as well as STRS on behalf of \$1,221,424	21/22 reflects state revenue funding for Mandated Cost Block Grant (\$32.18/ADA), Unrestricted Lottery (\$122.40/ADA) and Restricted Lottery (\$43.20/ADA), ASES grant reflects funding at May Revise level of \$112,500 and Mental Health Funding of \$59,277 as well as STRS on behalf of \$1,221,424	22/23 reflects state revenue funding for Mandated Cost Block Grant (\$32.18/ADA), Unrestricted Lottery (\$122.40/ADA) and Restricted Lottery (\$43.20/ADA), ASES grant reflects funding at May Revise level of \$112,500 and Mental Health Funding of \$59,277 as well as STRS on behalf of \$1,221,424

**DISTRICT NAME: Millbrae School District**

If the District included One-Time Discretionary Funding in the multi-year projections, indicate the total amount or the per-pupil funding rate used in the calculation of revenues.		
FY 2020-21	FY 2021-22	FY 2022-23
N/A	N/A	N/A
Indicate per ADA funding rate used for Unrestricted and Restricted lottery revenues each year.		
FY 2020-21	FY 2021-22	FY 2022-23
20/21 Lottery projections reflect \$122.40/ADA for unrestricted lottery and \$43/ADA for restricted lottery (which reflect a 20% estimated reduction from prior year)	21/22 Lottery projections reflect \$122.40/ADA for unrestricted lottery and \$43/ADA for restricted lottery	22/23 Lottery projections reflect \$122.40/ADA for unrestricted lottery and \$43/ADA for restricted lottery

**LOCAL REVENUES**

Indicate assumptions used in projecting Local Revenues. Explain significant changes between fiscal years.		
FY 2020-21	FY 2021-22	FY 2022-23
20/21 Local Revenue continues to reflect revenue from Parcel Tax Revenue, Millbrae Education Foundation and retiree health & welfare. Facility rental income has been eliminated for 20/21 and leased site revenue has been reduced 25% from prior year. Interest income has been reduced to reflect cash flow deferrals and/or property tax funding allocation.	21/22 Local Revenue continues to reflect revenue from Parcel Tax Revenue, Millbrae Education Foundation, and retiree health & welfare. Facility rental income is included at a 25% reduction from 19/20 and leased site revenue and interest income is maintained at the same level as 20/21.	22/23 Local Revenue continues to reflect revenue from Parcel Tax Revenue, Millbrae Education Foundation, and retiree health & welfare. Facility rental income is included at a 25% reduction from 19/20 and leased site revenue and interest income is maintained at the same level as 20/21.
Are there parcel taxes or other local revenue sources that are due to expire in the current or subsequent two fiscal years? If so, please indicate district plans to address the loss in revenues.		
FY 2020-21	FY 2021-22	FY 2022-23
Parcel Tax Revenue was approved June 2018 and is valid for 5 years. 20/21 includes Parcel Tax Revenue based on funding at \$97/per parcel for a total of 7393 less senior exemptions.	Parcel Tax Revenue was approved June 2018 and is valid for 5 years. 20/21 includes Parcel Tax Revenue based on funding at \$97/per parcel for a total of 7393 less senior exemptions.	FY 2022-23 is the 5th and final year for the Parcel Tax approved in 2018. The District will need to seek another parcel tax in 22/23 or eliminate funding in 23/24. 22/23 includes Parcel Tax Revenue based on funding at \$97/per parcel for a total of 7393 less senior exemptions.

**OTHER FINANCING SOURCES & USES**

Describe the nature and purpose of amounts shown in the following accounts:		
FY 2020-21	FY 2021-22	FY 2022-23
a) Interfund Transfers In/Out: General Fund continues to reflect a transfer out of General Fund to Café to support food service program for unpaid meal charges. 20/21 transfer in for interest transfer has been eliminated for 20/21 to reflect reduction of interest income. In addition, 20/21 reflects a one time Transfer In from Fund 17 of \$715,000 to utilize one time resources for curriculum adoption for Science and History Social Studies.	a) Interfund Transfers In/Out: General Fund continues to reflect a transfer out of General Fund to Café to support food service program for unpaid meal charges. 21/22 includes transfer of interest from Special Reserve fund to General Fund at a reduction of 30% from 19/20 level.	a) Interfund Transfers In/Out: General Fund continues to reflect a transfer out of General Fund to Café to support food service program for unpaid meal charges. 21/22 includes transfer of interest from Special Reserve fund to General Fund at a 21/22 level.
b) Other Sources/Uses: N/A	b) Other Sources/Uses: N/A	b) Other Sources/Uses: N/A

DISTRICT NAME: Millbrae School District

c) Contributions: 19/20 Contributions continue to reflect 3% required contribution to Routine Restricted Maintenance and Special Education.	c) Contributions: 19/20 Contributions continue to reflect 3% required contribution to Routine Restricted Maintenance and Special Education.	c) Contributions: 19/20 Contributions continue to reflect 3% required contribution to Routine Restricted Maintenance and Special Education.

**CERTIFICATED & CLASSIFIED SALARIES**

Indicate assumptions used in projecting Certificated Salaries (1000-1999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)

FY 2020-21	FY 2021-22	FY 2022-23
20/21 Certificated Staffing is budgeted at 133.40 FTE which reflects an overall decrease of 4.4 FTE.	21/22 Certificated Staffing continues to reflect FTE of 133.40	22/23 Certificated Staffing continues to reflect FTE of 133.40

Indicate assumptions used in projecting Classified Salaries (2000-2999). Explain significant changes between fiscal years. (e.g. staffing increases/reductions due to anticipated growth/decline in ADA, negotiation settlement, new positions added, salary and benefit increases, etc.)

FY 2020-21	FY 2021-22	FY 2022-23
20/21 Classified Staffing is budgeted at 68.363 FTE which reflects and overall decrease of 1.125 FTE	21/22 Classified Staffing continues to reflect FTE of 68.363	22/23 Classified Staffing continues to reflect FTE of 68.63

Indicate the status of negotiations for each of the district's collective bargaining units during budget adoption.

FY 2020-21	FY 2021-22	FY 2022-23
Certificated: not yet settled	Certificated: not yet settled	Certificated: not yet settled
Classified: not yet settled	Classified: not yet settled	Classified: not yet settled
Mgm't & Confidential: not yet settled	Mgm't & Confidential: not yet settled	Mgm't & Confidential: not yet settled
Other bargaining units: N/A	Other bargaining units: N/A	Other bargaining units: N/A

If negotiations are **settled**, indicate the negotiated increase in compensation and benefits for each fiscal year and **whether the costs of settlement are included in the budget and MYP**.

FY 2020-21	FY 2021-22	FY 2022-23
N/A	N/A	N/A

**DISTRICT NAME: Millbrae School District**

If negotiations are <b>not settled</b> , indicate the total estimated costs of potential settlements that are included in the budget or set aside as reserves in the components of ending fund balance.		
FY 2020-21	FY 2021-22	FY 2022-23
No potential settlements are included in the budget	No potential settlements are included in the budget	No potential settlements are included in the budget
Indicate assumptions for step & column adjustments, any furlough days, and other major assumptions used in projecting salaries and benefits budget.		
FY 2020-21	FY 2021-22	FY 2022-23
Step & column %: 2.0%	Step & column %: 2.0%	Step & column %: 3.0%
Furlough Days included in the budget: N/A	Furlough Days included in the budget: N/A	Furlough Days included in the budget: N/A
Others assumptions: N/A	Others assumptions: N/A	Others assumptions: N/A

**EMPLOYEE BENEFITS**

Indicate assumptions used in projecting Employee Benefits (3000-3999) such as the rates used in projecting employer costs for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation for the current and subsequent two fiscal years. Explain significant changes between fiscal years.		
FY 2020-21	FY 2021-22	FY 2022-23
STRS: 16.15%	STRS: 16.02%	STRS: 18.10%
PERS: 20.70%	PERS: 22.84%	PERS: 25.5%
FICA: .062, Medicare: .0145, Unemployment: .0005	FICA: .062, Medicare: .0145, Unemployment: .0005	FICA: .062, Medicare: .0145, Unemployment: .0005
Workers Compensation: .035024	Workers Compensation: .0367752	Workers Compensation: .03861396

**RETIREMENT INCENTIVE**

Indicate the cost of any golden handshake or other retirement incentives included in the budget, the number of retirees covered, and the assumptions used to project costs.		
FY 2020-21	FY 2021-22	FY 2022-23
N/A	N/A	N/A
Indicate the object and fund in which the retirement benefits/costs are recorded in the multi-year projections.		
FY 2020-21	FY 2021-22	FY 2022-23
20/21 Retirement benefits are reflected in object code 3700 and include known retirements as of May 31, 2019	20/21 Retirement benefits are reflected in object code 3700 and include known retirements as of FY 20/21	20/21 Retirement benefits are reflected in object code 3700 and include known retirements as of FY 20/21

DISTRICT NAME: Millbrae School District

**OTHER SIGNIFICANT EXPENDITURES** (Object Codes 4000 through 7999)

Indicate assumptions used in projecting expenditures in the following expenditure categories. <u>Explain significant increases or decreases in the budget between fiscal years.</u>		
FY 2020-21	FY 2021-22	FY 2022-23
a) 4000-Books & Supplies: Books and supplies has been reduced to reflect reduction in Lottery, one time allocation of SB117 grant for covid related expenditures and prior year carryover for local site donations. However, books and supplies has been increased for a one time expenditures of \$715,000 for curriculum adoption for science and history social studies.	a) 4000-Books & Supplies: Books and supplies has been maintained at the 20/21 level.	a) 4000-Books & Supplies: Books and supplies has been maintained at the 21/22 level.
b) 5000-Services & Other Operating Costs: Services 20/21 Services & Other Operating Costs were reduced from prior year to reflect a reduction of 15% from prior year.	b) 5000-Services & Other Operating Costs 21/22 Services & Operating costs are maintained at the 20/21 level.	b) 5000-Services & Other Operating Costs 21/22 Services & Operating costs are maintained at the 20/21 level.
c) 6000-Capital Outlay N/A	c) 6000-Capital Outlay N/A	c) 6000-Capital Outlay N/A
d) 7000-Other Outgo 20/21 Other outgo has been reduced from prior year to reflect reduction in student placements in county program.	d) 7000-Other Outgo 21/22 Other outgo is maintained at the same level as 20/21	d) 7000-Other Outgo 22/23 Other outgo is maintained at the same level as 21/22

**COMPONENTS OF GENERAL FUND ENDING BALANCE**

Indicate purpose of any "Committed" and "Assigned amounts in the Components of General Fund Ending Balance.		
FY 2020-21	FY 2021-22	FY 2022-23
For 20/21, the District committed \$95,490 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.	For 21/22, the District committed \$110,881 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.	For 22/23, the District committed \$120,351 from interest savings on debt service payment for reserve for economic uncertainties to align with board policy 3100.

DISTRICT NAME: Millbrae School District

**NET CHANGE IN FUND BALANCE - GENERAL FUND**

Explain any significant operating deficit in Unrestricted General Fund. Indicate whether the deficits are ongoing or one-time. If ongoing, provide information on district's plan to address or eliminate deficits in the future.

FY 2020-21	FY 2021-22	FY 2022-23
Due to the anticipated cuts in LCFF revenue, the 20/21 General Fund reflects deficit spending of \$1,110,723	Due to the anticipated cuts in LCFF revenue, the 21/22 General Fund reflects deficit spending of \$1,026,170	Due to the anticipated cuts in LCFF revenue, the 20/21 General Fund reflects deficit spending of \$1,814,687
Therefore, if the state budget doesn't include additional funding to LCFF, the District will need to continue with planned budget reductions to offset the deficit spending and reduce the impact to the District Ending Fund balance.	Therefore, if the state budget doesn't include additional funding to LCFF, the District will need to continue with planned budget reductions to offset the deficit spending and reduce the impact to the District Ending Fund balance.	Therefore, if the state budget doesn't include additional funding to LCFF, the District will need to continue with planned budget reductions to offset the deficit spending and reduce the impact to the District Ending Fund balance.

**SHORT & LONG TERM OBLIGATIONS**

**TAX AND REVENUE ANTICIPATION NOTES (TRANS) or TEMPORARY INTERFUND BORROWINGS**

For any anticipated TRANS, identify the estimated issue amount, costs, and other repayment terms. For interfund borrowings, indicate amount of loan and specific fund source.

FY 2020-21	FY 2021-22	FY 2022-23
1) TRANS Amount: 20/21 Doesn't reflect a TRANS, but with the state budget reductions the District will need to issue a TRANS to cover the revenue deferral or for cash flow if the District Basic Aid status is maintained with the May Revise LCFF deficit.	1) TRANS Amount: The District will be exploring a TRANS for FY 2020-21, and will include a TRANS in 21/22 if the District Basic Aid status is maintained or continued cash deferrals with the LCFF funding proposals as included with May Revise.	1) TRANS Amount: The District will be exploring a TRANS for FY 2020-21, and will include a TRANS in 21/22 if the District Basic Aid status is maintained or continued cash deferrals with the LCFF funding proposals as included with May Revise.
Issuance Costs: Issuance costs will be included in FY20/21 once the District has determined the need for a TRANS.	Issuance Costs: Issuance costs will be included in FY20/21 once the District has determined the need for a TRANS.	Issuance Costs: Issuance costs will be included in FY20/21 once the District has determined the need for a TRANS.
2) Interfund Borrowing Amount: N/A Fund Source:	2) Interfund Borrowing Amount: N/A Fund Source:	2) Interfund Borrowing Amount: N/A Fund Source:

**LONG-TERM DEBTS**

Indicate amounts of outstanding voter and non-voter approved debts or obligations of the district such as GO Bonds, BANs, COPs, lease-purchases, loans and/or other borrowings.

FY 2020-21	FY 2021-22	FY 2022-23
GO Bonds: \$52,554,527	GO Bonds: \$47,389,527	GO Bonds:\$45,979,527
COPs: N/A	COPs: N/A	COPs
BANs: N/A	BANs: N/A	BANs
Capital Leases: \$ 49,175	Capital Leases: \$20,054	Capital Leases: N/A
Other Borrowings: N/A	Other Borrowings: N/A	Other Borrowings:

DISTRICT NAME: Millbrae School District

**OTHER FUNDS**

*(Please modify account titles, as appropriate, or add rows for additional funds not listed below.)*

For each district fund, indicate assumptions used in projecting revenues, expenditures, interfund transfers, and other sources/uses. Provide explanation for significant changes between fiscal years.

**Fund 11 – ADULT EDUCATION**

FY 2020-21	FY 2021-22	FY 2022-23
N/A	N/A	N/A

**Fund 12 – CHILD DEVELOPMENT**

FY 2020-21	FY 2021-22	FY 2022-23
N/A	N/A	N/A

**Fund 13 – CAFETERIA**

FY 2020-21	FY 2021-22	FY 2022-23
The 20/21 Cafeteria program budget is established to include funding for in person instruction and meal service to include full staffing at all sites. The program plan will need to be revised if the food service program doesn't include in person student meal service and the program shifts back to the summer feeding program. In addition, the program continues to reflect \$20,000 transfer in from General Fund to offset shortage in meal charges.	The District will monitor staffing and program costs and will adjust 21/22 budget once the service delivery model is known for the 20/21 school year. The program continues to reflect \$20,000 transfer in from General Fund to offset shortage in meal charges.	The District will continue to monitor staffing, salary and program costs to avoid deficit spending and increase student meal participation. The program continues to reflect \$20,000 transfer in from General Fund to offset shortage in meal charges.

**Fund 14 – DEFERRED MAINTENANCE**

FY 2020-21	FY 2021-22	FY 2022-23
N/A	N/A	N/A

**Fund 17 – SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY PROJECTS**

FY 2020-21	FY 2021-22	FY 2022-23
Special Reserve fund reflects balance of one time funds that were allocated for curriculum adoption. The District will be utilizing the funds in 20/21 for the adoption. The balance of the funds will be utilized for additional student devices.	District plans on using the funds set aside in 20/21 for the curriculum adoption and student devices and will deplete all the available funds. The District will need to determine if additional funds will be transferred from the General Fund for ongoing technology and curriculum needs.	District plans on using the funds set aside in 20/21 for the curriculum adoption and student devices and will deplete all the available funds. The District will need to determine if additional funds will be transferred from the General Fund for ongoing technology and curriculum needs.

DISTRICT NAME: Millbrae School District

**Fund 20 – SPECIAL RESERVE FUND FOR POST-EMPLOYMENT BENEFITS**

FY 2020-21	FY 2021-22	FY 2022-23
The District established Fund 20 to account for funds set aside to partially fund OPEB liability. No additional funds have been transferred to Fund 20. The ending fund balance continues to reflect the original transfer and interest earnings.	No significant changes from prior year	No significant changes from prior year

**Fund 21 – BUILDING FUND**

FY 2020-21	FY 2021-22	FY 2022-23
N/A	N/A	N/A

**Fund 25 – CAPITAL FACILITIES FUND**

FY 2020-21	FY 2021-22	FY 2022-23
The District continues to budget for developer fees and interest.	20/21 Continues to reflect revenue from developer fees and interest. The District will use the master plan to develop project timeline for facility projects and update the budget accordingly.	21/22 Continues to reflect revenue from developer fees and interest. The District will use the master plan to develop project timeline for facility projects and update the budget accordingly.
The District will utilize the recommendations from the facilities master plan to implement projects utilizing the funds available in Fund 25.		

**Fund 35 – COUNTY SCHOOL FACILITIES FUND**

FY 2020-21	FY 2021-22	FY 2022-23
N/A	N/A	N/A

**Fund 40 – SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS**

FY 2020-21	FY 2021-22	FY 2022-23
Fund 40 continues to reflect funds from sale of Millbrae school site. The 20/21 budget reflects includes modernization project at Spring Valley School for sewer project to be completed during summer 2020. The District will continue to budget for modernization projects as outlined in facility master plan.	Fund 40 continues to reflect funds from sale of Millbrae school site. As the District moves forward with facility and modernization projects that were not within the scope of the bond projects, the budget will be updated to reflect planned project and expenditures as outlined in facility master plan.	Fund 40 continues to reflect funds from sale of Millbrae school site. As the District moves forward with facility and modernization projects that were not within the scope of the bond projects, the budget will be updated to reflect planned project and expenditures as outlined in facility master plan.

**OTHER DISTRICT FUNDS** *(Insert additional rows, as necessary, to include all district's fund accounts.)*

**Fund** \_\_\_\_\_

FY 2020-21	FY 2021-22	FY 2022-23