

Davis Joint Unified School District

2019-20

Unaudited
Actuals

Year End Financial
Report

For the Period Ending 6/30/2020



DJUSD

DAVIS JOINT UNIFIED
SCHOOL DISTRICT

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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Unaudited Actuals
FINANCIAL REPORTS
2019-20 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.37%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2021-22 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$64,823,483.80
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$64,823,483.80
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	8.04%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	70,086,014.76	336,416.11	70,422,430.87	70,003,460.00	0.00	70,003,460.00	-0.6%
2) Federal Revenue		8100-8299	0.00	2,717,449.52	2,717,449.52	0.00	6,762,730.00	6,762,730.00	148.9%
3) Other State Revenue		8300-8599	2,111,632.74	7,169,379.60	9,281,012.34	1,537,142.00	6,253,076.00	7,790,218.00	-16.1%
4) Other Local Revenue		8600-8799	11,085,209.30	6,700,432.72	17,785,642.02	14,012,480.78	4,544,037.00	18,556,517.78	4.3%
5) TOTAL, REVENUES			83,282,856.80	16,923,677.95	100,206,534.75	85,553,082.78	17,559,843.00	103,112,925.78	2.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,519,683.92	7,352,590.50	43,872,274.42	37,479,266.76	8,352,152.08	45,831,418.84	4.5%
2) Classified Salaries		2000-2999	9,790,598.34	8,876,970.20	18,667,568.54	9,855,907.12	9,779,573.92	19,635,481.04	5.2%
3) Employee Benefits		3000-3999	13,032,789.13	9,924,915.67	22,957,704.80	13,634,866.08	9,276,702.43	22,911,568.51	-0.2%
4) Books and Supplies		4000-4999	1,451,947.50	1,300,741.37	2,752,688.87	1,488,848.00	1,388,534.00	2,877,382.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	6,328,157.86	3,654,224.46	9,982,382.32	6,090,499.00	4,508,623.71	10,599,122.71	6.2%
6) Capital Outlay		6000-6999	83,292.70	1,470,709.36	1,554,002.06	26,990.00	314,429.00	341,419.00	-78.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	125,072.70	785,556.12	910,628.82	169,267.00	875,171.00	1,044,438.00	14.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,525,168.58)	1,225,796.13	(299,372.45)	(1,862,016.00)	1,424,825.00	(437,191.00)	46.0%
9) TOTAL, EXPENDITURES			65,806,373.57	34,591,503.81	100,397,877.38	66,883,627.96	35,920,011.14	102,803,639.10	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,476,483.23	(17,667,825.86)	(191,342.63)	18,669,454.82	(18,360,168.14)	309,286.68	-261.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	805,252.80	0.00	805,252.80	901,245.00	49,466.00	950,711.00	18.1%
2) Other Sources/Uses									
a) Sources		8930-8979	91,339.46	116,077.18	207,416.64	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,318,909.41)	16,318,909.41	0.00	(17,425,903.00)	17,425,903.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,032,822.75)	16,434,986.59	(597,836.16)	(18,327,148.00)	17,376,437.00	(950,711.00)	59.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			443,660.48	(1,232,839.27)	(789,178.79)	342,306.82	(983,731.14)	(641,424.32)	-18.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,756,338.83	4,767,632.77	10,523,971.60	6,199,999.31	3,534,793.50	9,734,792.81	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,756,338.83	4,767,632.77	10,523,971.60	6,199,999.31	3,534,793.50	9,734,792.81	-7.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,756,338.83	4,767,632.77	10,523,971.60	6,199,999.31	3,534,793.50	9,734,792.81	-7.5%
2) Ending Balance, June 30 (E + F1e)			6,199,999.31	3,534,793.50	9,734,792.81	6,542,306.13	2,551,062.36	9,093,368.49	-6.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	67,500.00	0.00	67,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,832,415.33	3,832,415.33	0.00	2,848,684.19	2,848,684.19	-25.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,096,405.31	0.00	3,096,405.31	3,179,865.13	0.00	3,179,865.13	2.7%
Deficit Spending Reserve	0000	9780	3,096,405.31		3,096,405.31				
Deficit Spending Reserves	0000	9780				3,179,865.13		3,179,865.13	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,036,094.00	0.00	3,036,094.00	3,362,441.00	0.00	3,362,441.00	10.7%
Unassigned/Unappropriated Amount			0.00	(297,621.83)	(297,621.83)	0.00	(297,621.83)	(297,621.83)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,755,846.41	259,225.12	7,015,071.53				
1) Fair Value Adjustment to Cash in County Treasury		9111	(154,743.97)	0.00	(154,743.97)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	67,500.00	0.00	67,500.00				
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	12,683.35	0.00	12,683.35				
3) Accounts Receivable		9200	2,745,799.53	4,849,780.49	7,595,580.02				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,243,545.70	0.00	2,243,545.70				
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			11,670,631.02	5,109,005.61	16,779,636.63				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	4,704,832.37	1,539,868.86	6,244,701.23				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	765,799.34	0.00	765,799.34				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	34,343.25	34,343.25				
6) TOTAL, LIABILITIES			5,470,631.71	1,574,212.11	7,044,843.82				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,199,999.31	3,534,793.50	9,734,792.81				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	29,557,722.00	0.00	29,557,722.00	29,545,246.00	0.00	29,545,246.00	0.0%
Education Protection Account State Aid - Current Year		8012	6,109,711.00	0.00	6,109,711.00	6,109,711.00	0.00	6,109,711.00	0.0%
State Aid - Prior Years		8019	10,009.00	0.00	10,009.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	231,694.17	0.00	231,694.17	230,602.00	0.00	230,602.00	-0.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	376.81	0.00	376.81	373.00	0.00	373.00	-1.0%
County & District Taxes									
Secured Roll Taxes		8041	31,218,295.68	0.00	31,218,295.68	31,277,482.00	0.00	31,277,482.00	0.2%
Unsecured Roll Taxes		8042	532,393.09	0.00	532,393.09	530,047.00	0.00	530,047.00	-0.4%
Prior Years' Taxes		8043	3,131.28	0.00	3,131.28	2,621.00	0.00	2,621.00	-16.3%
Supplemental Taxes		8044	352,919.30	0.00	352,919.30	312,284.00	0.00	312,284.00	-11.5%
Education Revenue Augmentation Fund (ERAF)		8045	2,023,161.84	0.00	2,023,161.84	1,904,429.00	0.00	1,904,429.00	-5.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,348,347.59	0.00	2,348,347.59	2,400,338.00	0.00	2,400,338.00	2.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			72,387,761.76	0.00	72,387,761.76	72,313,133.00	0.00	72,313,133.00	-0.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,301,747.00)	0.00	(2,301,747.00)	(2,309,673.00)	0.00	(2,309,673.00)	0.3%
Property Taxes Transfers		8097	0.00	336,416.11	336,416.11	0.00	0.00	0.00	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			70,086,014.76	336,416.11	70,422,430.87	70,003,460.00	0.00	70,003,460.00	-0.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,588,861.10	1,588,861.10	0.00	1,564,483.00	1,564,483.00	-1.5%
Special Education Discretionary Grants		8182	0.00	116,689.00	116,689.00	0.00	115,322.00	115,322.00	-1.2%
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		718,368.00	718,368.00		718,368.00	718,368.00	0.0%
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		154,989.07	154,989.07		153,937.00	153,937.00	-0.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		70,438.68	70,438.68		94,830.00	94,830.00	34.6%
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		25,918.67	25,918.67		61,305.00	61,305.00	136.5%
Career and Technical Education	3500-3599	8290		42,185.00	42,185.00		42,165.00	42,165.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	4,012,320.00	4,012,320.00	New
TOTAL, FEDERAL REVENUE			0.00	2,717,449.52	2,717,449.52	0.00	6,762,730.00	6,762,730.00	148.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	12,325.00	12,325.00	0.00	0.00	0.00	-100.0%
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	595,106.00	595,106.00	New
Mandated Costs Reimbursements		8550	318,562.00	0.00	318,562.00	318,562.00	0.00	318,562.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,254,753.74	409,811.54	1,664,565.28	1,218,580.00	431,974.00	1,650,554.00	-0.8%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		111,299.27	111,299.27		0.00	0.00	-100.0%
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	538,317.00	6,635,943.79	7,174,260.79	0.00	5,225,996.00	5,225,996.00	-27.2%
TOTAL, OTHER STATE REVENUE			2,111,632.74	7,169,379.60	9,281,012.34	1,537,142.00	6,253,076.00	7,790,218.00	-16.1%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	10,241,701.33	0.00	10,241,701.33	13,302,000.00	0.00	13,302,000.00	29.9%
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	19,456.12	0.00	19,456.12	0.00	0.00	0.00	-100.0%
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	279,300.21	0.00	279,300.21	299,576.00	0.00	299,576.00	7.3%
Interest		8660	399,440.54	0.00	399,440.54	281,266.00	0.00	281,266.00	-29.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(43,013.00)	0.00	(43,013.00)	0.00	0.00	0.00	-100.0%
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	95,415.00	95,415.00	0.00	15,000.00	15,000.00	-84.3%
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	188,324.10	3,006,217.04	3,194,541.14	129,638.78	428,538.00	558,176.78	-82.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	96,303.00	96,303.00	0.00	0.00	0.00	-100.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,502,497.68	3,502,497.68		4,100,499.00	4,100,499.00	17.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,085,209.30	6,700,432.72	17,785,642.02	14,012,480.78	4,544,037.00	18,556,517.78	4.3%
TOTAL, REVENUES			83,282,856.80	16,923,677.95	100,206,534.75	85,553,082.78	17,559,843.00	103,112,925.78	2.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	29,155,191.13	3,794,650.69	32,949,841.82	29,531,394.92	4,894,957.74	34,426,352.66	4.5%
Certificated Pupil Support Salaries		1200	2,672,589.16	2,390,029.56	5,062,618.72	2,913,123.00	2,429,393.15	5,342,516.15	5.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,335,769.87	756,725.26	5,092,495.13	4,561,735.56	806,139.48	5,367,875.04	5.4%
Other Certificated Salaries		1900	356,133.76	411,184.99	767,318.75	473,013.28	221,661.71	694,674.99	-9.5%
TOTAL, CERTIFICATED SALARIES			36,519,683.92	7,352,590.50	43,872,274.42	37,479,266.76	8,352,152.08	45,831,418.84	4.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,271,674.31	7,257,307.87	8,528,982.18	1,006,509.00	8,087,308.52	9,093,817.52	6.6%
Classified Support Salaries		2200	3,552,325.73	982,572.08	4,534,897.81	3,590,238.00	1,047,880.68	4,638,118.68	2.3%
Classified Supervisors' and Administrators' Salaries		2300	1,094,657.89	116,550.70	1,211,208.59	1,162,265.00	124,237.00	1,286,502.00	6.2%
Clerical, Technical and Office Salaries		2400	3,661,410.95	475,578.45	4,136,989.40	3,747,934.12	481,815.72	4,229,749.84	2.2%
Other Classified Salaries		2900	210,529.46	44,961.10	255,490.56	348,961.00	38,332.00	387,293.00	51.6%
TOTAL, CLASSIFIED SALARIES			9,790,598.34	8,876,970.20	18,667,568.54	9,855,907.12	9,779,573.92	19,635,481.04	5.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,960,909.00	6,179,463.66	12,140,372.66	6,115,372.02	5,273,925.35	11,389,297.37	-6.2%
PERS		3201-3202	1,756,321.25	1,683,624.85	3,439,946.10	1,834,912.64	2,044,671.58	3,879,584.22	12.8%
OASDI/Medicare/Alternative		3301-3302	1,272,553.19	809,876.95	2,082,430.14	1,420,047.84	858,802.58	2,278,850.42	9.4%
Health and Welfare Benefits		3401-3402	2,890,046.89	952,955.09	3,843,001.98	3,242,946.00	809,302.00	4,052,248.00	5.4%
Unemployment Insurance		3501-3502	23,364.33	8,182.53	31,546.86	24,377.03	8,574.14	32,951.17	4.5%
Workers' Compensation		3601-3602	465,658.77	163,010.21	628,668.98	488,160.55	171,351.78	659,512.33	4.9%
OPEB, Allocated		3701-3702	347,713.51	0.00	347,713.51	376,575.00	0.00	376,575.00	8.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	316,222.19	127,802.38	444,024.57	132,475.00	110,075.00	242,550.00	-45.4%
TOTAL, EMPLOYEE BENEFITS			13,032,789.13	9,924,915.67	22,957,704.80	13,634,866.08	9,276,702.43	22,911,568.51	-0.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,562.21	45,806.19	51,368.40	4,670.00	545,000.00	549,670.00	970.1%
Books and Other Reference Materials		4200	12,681.14	46,279.23	58,960.37	26,581.00	24,105.00	50,686.00	-14.0%
Materials and Supplies		4300	1,156,075.14	1,045,889.15	2,201,964.29	1,233,158.00	753,950.00	1,987,108.00	-9.8%
Noncapitalized Equipment		4400	277,629.01	162,766.80	440,395.81	224,439.00	65,479.00	289,918.00	-34.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,451,947.50	1,300,741.37	2,752,688.87	1,488,848.00	1,388,534.00	2,877,382.00	4.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	506,358.50	506,358.50	0.00	881,744.00	881,744.00	74.1%
Travel and Conferences		5200	207,237.24	108,040.60	315,277.84	195,839.00	82,780.00	278,619.00	-11.6%
Dues and Memberships		5300	77,018.17	25,705.03	102,723.20	70,226.00	0.00	70,226.00	-31.6%
Insurance		5400 - 5450	1,062,864.00	54.59	1,062,918.59	1,062,864.00	0.00	1,062,864.00	0.0%
Operations and Housekeeping Services		5500	2,275,035.30	67,198.26	2,342,233.56	2,137,016.00	74,388.00	2,211,404.00	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	284,750.56	617,773.51	902,524.07	342,613.00	1,315,132.00	1,657,745.00	83.7%
Transfers of Direct Costs		5710	(52,632.51)	52,632.51	0.00	(14,433.00)	14,433.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(625,781.37)	(943,397.39)	(1,569,178.76)	(652,395.00)	(996,663.00)	(1,649,058.00)	5.1%
Professional/Consulting Services and Operating Expenditures		5800	2,760,694.19	3,198,270.53	5,958,964.72	2,708,308.00	2,827,944.71	5,536,252.71	-7.1%
Communications		5900	338,972.28	21,588.32	360,560.60	240,461.00	308,865.00	549,326.00	52.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,328,157.86	3,654,224.46	9,982,382.32	6,090,499.00	4,508,623.71	10,599,122.71	6.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	419,367.83	419,367.83	0.00	48,164.00	48,164.00	-88.5%
Buildings and Improvements of Buildings		6200	0.00	989,472.63	989,472.63	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	72,283.35	61,868.90	134,152.25	14,990.00	266,265.00	281,255.00	109.7%
Equipment Replacement		6500	11,009.35	0.00	11,009.35	12,000.00	0.00	12,000.00	9.0%
TOTAL, CAPITAL OUTLAY			83,292.70	1,470,709.36	1,554,002.06	26,990.00	314,429.00	341,419.00	-78.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	(2,588.00)	0.00	(2,588.00)	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	743,952.00	743,952.00	0.00	875,171.00	875,171.00	17.6%
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	10,056.81	3,231.84	13,288.65	13,289.00	0.00	13,289.00	0.0%
Other Debt Service - Principal		7439	117,603.89	38,372.28	155,976.17	155,978.00	0.00	155,978.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			125,072.70	785,556.12	910,628.82	169,267.00	875,171.00	1,044,438.00	14.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,225,796.13)	1,225,796.13	0.00	(1,424,825.00)	1,424,825.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(299,372.45)	0.00	(299,372.45)	(437,191.00)	0.00	(437,191.00)	46.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,525,168.58)	1,225,796.13	(299,372.45)	(1,862,016.00)	1,424,825.00	(437,191.00)	46.0%
TOTAL, EXPENDITURES			65,806,373.57	34,591,503.81	100,397,877.38	66,883,627.96	35,920,011.14	102,803,639.10	2.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	193,023.06	0.00	193,023.06	88,359.00	0.00	88,359.00	-54.2%
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	595,251.74	0.00	595,251.74	562,908.00	49,466.00	612,374.00	2.9%
Other Authorized Interfund Transfers Out		7619	16,978.00	0.00	16,978.00	249,978.00	0.00	249,978.00	1372.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			805,252.80	0.00	805,252.80	901,245.00	49,466.00	950,711.00	18.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	91,339.46	0.00	91,339.46	0.00	0.00	0.00	-100.0%
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	116,077.18	116,077.18	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			91,339.46	116,077.18	207,416.64	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(16,318,909.41)	16,318,909.41	0.00	(17,425,903.00)	17,425,903.00	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			(16,318,909.41)	16,318,909.41	0.00	(17,425,903.00)	17,425,903.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(17,032,822.75)	16,434,986.59	(597,836.16)	(18,327,148.00)	17,376,437.00	(950,711.00)	59.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	70,086,014.76	336,416.11	70,422,430.87	70,003,460.00	0.00	70,003,460.00	-0.6%
2) Federal Revenue		8100-8299	0.00	2,717,449.52	2,717,449.52	0.00	6,762,730.00	6,762,730.00	148.9%
3) Other State Revenue		8300-8599	2,111,632.74	7,169,379.60	9,281,012.34	1,537,142.00	6,253,076.00	7,790,218.00	-16.1%
4) Other Local Revenue		8600-8799	11,085,209.30	6,700,432.72	17,785,642.02	14,012,480.78	4,544,037.00	18,556,517.78	4.3%
5) TOTAL REVENUES			83,282,856.80	16,923,677.95	100,206,534.75	85,553,082.78	17,559,843.00	103,112,925.78	2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		38,994,281.06	19,272,954.49	58,267,235.55	39,431,697.00	23,103,357.38	62,535,054.38	7.3%
2) Instruction - Related Services	2000-2999		8,673,786.93	2,098,304.80	10,772,091.73	9,275,197.69	2,046,675.44	11,321,873.13	5.1%
3) Pupil Services	3000-3999		4,359,336.69	4,265,656.47	8,624,993.16	4,814,507.77	4,105,756.18	8,920,263.95	3.4%
4) Ancillary Services	4000-4999		768,212.67	703,152.75	1,471,365.42	798,047.27	29,973.00	828,020.27	-43.7%
5) Community Services	5000-5999		111,753.18	0.00	111,753.18	156,847.40	0.00	156,847.40	40.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,560,315.17	3,246,443.01	9,806,758.18	5,989,451.19	2,457,506.14	8,446,957.33	-13.9%
8) Plant Services	8000-8999		6,213,615.17	4,219,436.17	10,433,051.34	6,248,612.64	3,301,572.00	9,550,184.64	-8.5%
9) Other Outgo	9000-9999	Except 7600-7699	125,072.70	785,556.12	910,628.82	169,267.00	875,171.00	1,044,438.00	14.7%
10) TOTAL EXPENDITURES			65,806,373.57	34,591,503.81	100,397,877.38	66,883,627.96	35,920,011.14	102,803,639.10	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,476,483.23	(17,667,825.86)	(191,342.63)	18,669,454.82	(18,360,168.14)	309,286.68	-261.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	805,252.80	0.00	805,252.80	901,245.00	49,466.00	950,711.00	18.1%
2) Other Sources/Uses									
a) Sources		8930-8979	91,339.46	116,077.18	207,416.64	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,318,909.41)	16,318,909.41	0.00	(17,425,903.00)	17,425,903.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(17,032,822.75)	16,434,986.59	(597,836.16)	(18,327,148.00)	17,376,437.00	(950,711.00)	59.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			443,660.48	(1,232,839.27)	(789,178.79)	342,306.82	(983,731.14)	(641,424.32)	-18.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,756,338.83	4,767,632.77	10,523,971.60	6,199,999.31	3,534,793.50	9,734,792.81	-7.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,756,338.83	4,767,632.77	10,523,971.60	6,199,999.31	3,534,793.50	9,734,792.81	-7.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,756,338.83	4,767,632.77	10,523,971.60	6,199,999.31	3,534,793.50	9,734,792.81	-7.5%
2) Ending Balance, June 30 (E + F1e)			6,199,999.31	3,534,793.50	9,734,792.81	6,542,306.13	2,551,062.36	9,093,368.49	-6.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	67,500.00	0.00	67,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	3,832,415.33	3,832,415.33	0.00	2,848,684.19	2,848,684.19	-25.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,096,405.31	0.00	3,096,405.31	3,179,865.13	0.00	3,179,865.13	2.7%
Deficit Spending Reserve	0000	9780	3,096,405.31		3,096,405.31				
Deficit Spending Reserves	0000	9780				3,179,865.13		3,179,865.13	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,036,094.00	0.00	3,036,094.00	3,362,441.00	0.00	3,362,441.00	10.7%
Unassigned/Unappropriated Amount		9790	0.00	(297,621.83)	(297,621.83)	0.00	(297,621.83)	(297,621.83)	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6300	Lottery: Instructional Materials	1,050,666.17	863,923.17
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progi	12,325.00	12,325.00
7311	Classified School Employee Professional Development Block Grant	63,483.00	63,483.00
7388	SB 117 COVID-19 LEA Response Funds	131,770.00	131,770.00
7510	Low-Performing Students Block Grant	139,850.78	139,850.78
9010	Other Restricted Local	2,434,320.38	1,637,332.24
Total, Restricted Balance		<u>3,832,415.33</u>	<u>2,848,684.19</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,159,258.00	5,181,570.00	0.4%
2) Federal Revenue		8100-8299	0.00	212,290.00	New
3) Other State Revenue		8300-8599	421,311.95	361,637.00	-14.2%
4) Other Local Revenue		8600-8799	83,207.09	19,684.00	-76.3%
5) TOTAL, REVENUES			5,663,777.04	5,775,181.00	2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,053,276.19	2,083,852.00	1.5%
2) Classified Salaries		2000-2999	354,452.53	409,545.00	15.5%
3) Employee Benefits		3000-3999	916,205.60	866,649.70	-5.4%
4) Books and Supplies		4000-4999	112,961.22	281,770.00	149.4%
5) Services and Other Operating Expenditures		5000-5999	1,689,376.22	1,719,389.00	1.8%
6) Capital Outlay		6000-6999	120,159.76	6,547.00	-94.6%
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	148,482.00	247,221.00	66.5%
9) TOTAL, EXPENDITURES			5,394,913.52	5,614,973.70	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			268,863.52	160,207.30	-40.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	119,000.00	New
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	119,000.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			268,863.52	279,207.30	3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	626,516.11	895,379.63	42.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			626,516.11	895,379.63	42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			626,516.11	895,379.63	42.9%
2) Ending Balance, June 30 (E + F1e)			895,379.63	1,174,586.93	31.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
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			132,216.00	115,975.00	-12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
Reserve for Deficit Spending	0000	9760	0.00		
d) Assigned					
Other Assignments		9780	761,163.63	1,058,611.93	39.1%
3% Reserve for Economic Uncertainties	0000	9780	161,848.00		
Deficit Spending Reserve	0000	9780	599,315.63		
3% for Economic Uncertainty	0000	9780		177,000.00	
Deficit Spending Reserve	0000	9780		881,611.93	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,109,349.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	644,337.89		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	130,798.80		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,886,486.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	285,680.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,703,012.70		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	2,413.84		
6) TOTAL, LIABILITIES			1,991,106.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			895,379.63		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,328,254.00	2,342,640.00	0.6%
Education Protection Account State Aid - Current Year		8012	529,257.00	529,257.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,301,747.00	2,309,673.00	0.3%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,159,258.00	5,181,570.00	0.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	212,290.00	New
TOTAL, FEDERAL REVENUE			0.00	212,290.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	44,275.00	New
Mandated Costs Reimbursements		8550	20,187.00	20,187.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	118,613.79	118,958.00	0.3%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	25,719.16	0.00	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	256,792.00	178,217.00	-30.6%
TOTAL, OTHER STATE REVENUE			421,311.95	361,637.00	-14.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	41,709.44	19,684.00	-52.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	41,497.65	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			83,207.09	19,684.00	-76.3%
TOTAL, REVENUES			5,663,777.04	5,775,181.00	2.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,540,802.11	1,553,658.00	0.8%
Certificated Pupil Support Salaries		1200	225,385.54	250,105.00	11.0%
Certificated Supervisors' and Administrators' Salaries		1300	257,815.04	265,089.00	2.8%
Other Certificated Salaries		1900	29,273.50	15,000.00	-48.8%
TOTAL, CERTIFICATED SALARIES			2,053,276.19	2,083,852.00	1.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	15,212.56	44,954.00	195.5%
Classified Support Salaries		2200	166,234.02	178,978.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	172,353.34	184,321.00	6.9%
Other Classified Salaries		2900	652.61	1,292.00	98.0%
TOTAL, CLASSIFIED SALARIES			354,452.53	409,545.00	15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	587,875.21	513,443.81	-12.7%
PERS		3201-3202	70,182.25	84,269.44	20.1%
OASDI/Medicare/Alternative		3301-3302	57,972.53	60,882.37	5.0%
Health and Welfare Benefits		3401-3402	157,783.31	165,627.00	5.0%
Unemployment Insurance		3501-3502	1,238.35	1,237.01	-0.1%
Workers' Compensation		3601-3602	24,660.04	24,745.07	0.3%
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	16,493.91	16,445.00	-0.3%
TOTAL, EMPLOYEE BENEFITS			916,205.60	866,649.70	-5.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,775.87	5,485.00	-5.0%
Materials and Supplies		4300	103,441.54	74,143.00	-28.3%
Noncapitalized Equipment		4400	3,743.81	202,142.00	5299.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			112,961.22	281,770.00	149.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	971.49	2,500.00	157.3%
Dues and Memberships		5300	3,647.50	3,537.00	-3.0%
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	9,213.04	22,720.00	146.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,557,901.14	1,629,497.00	4.6%
Professional/Consulting Services and Operating Expenditures		5800	108,930.85	47,797.00	-56.1%
Communications		5900	8,712.20	13,338.00	53.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,689,376.22	1,719,389.00	1.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	113,719.44	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	6,440.32	6,547.00	1.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,159.76	6,547.00	-94.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	148,482.00	247,221.00	66.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			148,482.00	247,221.00	66.5%
TOTAL, EXPENDITURES			5,394,913.52	5,614,973.70	4.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	119,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	119,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	119,000.00	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,159,258.00	5,181,570.00	0.4%
2) Federal Revenue		8100-8299	0.00	212,290.00	New
3) Other State Revenue		8300-8599	421,311.95	361,637.00	-14.2%
4) Other Local Revenue		8600-8799	83,207.09	19,684.00	-76.3%
5) TOTAL, REVENUES			5,663,777.04	5,775,181.00	2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,662,066.85	2,738,888.17	2.9%
2) Instruction - Related Services	2000-2999		743,926.93	762,823.69	2.5%
3) Pupil Services	3000-3999		1,371,456.65	1,425,459.33	3.9%
4) Ancillary Services	4000-4999		0.00	160.00	New
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		148,482.00	312,218.00	110.3%
8) Plant Services	8000-8999		468,981.09	375,424.51	-19.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,394,913.52	5,614,973.70	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			268,863.52	160,207.30	-40.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	119,000.00	New
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	119,000.00	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			268,863.52	279,207.30	3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	626,516.11	895,379.63	42.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			626,516.11	895,379.63	42.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			626,516.11	895,379.63	42.9%
2) Ending Balance, June 30 (E + F1e)			895,379.63	1,174,586.93	31.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
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			132,216.00	115,975.00	-12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
Reserve for Deficit Spending	0000	9760	0.00		
d) Assigned					
Other Assignments (by Resource/Object)		9780	761,163.63	1,058,611.93	39.1%
3% Reserve for Economic Uncertainties	0000	9780	161,848.00		
Deficit Spending Reserve	0000	9780	599,315.63		
3% for Economic Uncertainty	0000	9780		177,000.00	
Deficit Spending Reserve	0000	9780		881,611.93	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6230	California Clean Energy Jobs Act	35,314.19	35,314.19
6300	Lottery: Instructional Materials	46,622.14	30,381.14
7388	SB 117 COVID-19 LEA Response Funds	9,627.00	9,627.00
9010	Other Restricted Local	40,652.67	40,652.67
Total, Restricted Balance		132,216.00	115,975.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	434,136.00	389,035.00	-10.4%
4) Other Local Revenue		8600-8799	246,485.34	226,384.00	-8.2%
5) TOTAL, REVENUES			680,621.34	615,419.00	-9.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	292,747.60	276,481.00	-5.6%
2) Classified Salaries		2000-2999	98,154.02	109,566.00	11.6%
3) Employee Benefits		3000-3999	131,641.32	137,640.85	4.6%
4) Books and Supplies		4000-4999	16,376.18	70,081.00	327.9%
5) Services and Other Operating Expenditures		5000-5999	58,333.43	28,138.00	-51.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	23,322.45	20,423.00	-12.4%
9) TOTAL, EXPENDITURES			620,575.00	642,329.85	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,046.34	(26,910.85)	-144.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	20,000.00	New
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	20,000.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,046.34	(6,910.85)	-111.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,482.24	275,528.58	27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,482.24	275,528.58	27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,482.24	275,528.58	27.9%
2) Ending Balance, June 30 (E + F1e)			275,528.58	268,617.73	-2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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			270,740.29	243,420.44	-10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,788.29	25,197.29	565.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	185,404.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	400.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	117,734.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	393.53		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			304,933.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,623.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	23,781.02		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			29,404.80		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			275,528.58		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources					
		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	388,457.00	368,443.00	-5.2%
All Other State Revenue	All Other	8590	45,679.00	20,592.00	-54.9%
TOTAL, OTHER STATE REVENUE			434,136.00	389,035.00	-10.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,025.16	1,409.00	-30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	227,148.80	210,975.00	-7.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,311.38	14,000.00	-19.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			246,485.34	226,384.00	-8.2%
TOTAL, REVENUES			680,621.34	615,419.00	-9.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	187,209.51	167,976.00	-10.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	105,538.09	108,505.00	2.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			292,747.60	276,481.00	-5.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	13,243.10	11,399.00	-13.9%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	40,422.40	51,384.00	27.1%
Clerical, Technical and Office Salaries		2400	44,488.52	46,783.00	5.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			98,154.02	109,566.00	11.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	70,370.27	74,801.46	6.3%
PERS		3201-3202	16,696.40	22,680.19	35.8%
OASDI/Medicare/Alternative		3301-3302	14,182.41	13,179.69	-7.1%
Health and Welfare Benefits		3401-3402	24,231.66	22,351.00	-7.8%
Unemployment Insurance		3501-3502	196.71	220.94	12.3%
Workers' Compensation		3601-3602	3,922.17	4,407.57	12.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,041.70	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			131,641.32	137,640.85	4.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,591.88	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,784.30	66,356.00	463.1%
Noncapitalized Equipment		4400	0.00	3,725.00	New
TOTAL, BOOKS AND SUPPLIES			16,376.18	70,081.00	327.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,999.26	11,129.00	-20.5%
Dues and Memberships		5300	1,320.00	1,020.00	-22.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,977.41	1,000.00	-66.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9.00	875.00	9622.2%
Professional/Consulting Services and Operating Expenditures		5800	33,617.37	9,069.00	-73.0%
Communications		5900	6,410.39	5,045.00	-21.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,333.43	28,138.00	-51.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	23,322.45	20,423.00	-12.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,322.45	20,423.00	-12.4%
TOTAL, EXPENDITURES			620,575.00	642,329.85	3.5%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	434,136.00	389,035.00	-10.4%
4) Other Local Revenue		8600-8799	246,485.34	226,384.00	-8.2%
5) TOTAL, REVENUES			680,621.34	615,419.00	-9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		276,626.66	310,632.86	12.3%
2) Instruction - Related Services	2000-2999		320,625.89	311,273.99	-2.9%
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		23,322.45	20,423.00	-12.4%
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			620,575.00	642,329.85	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,046.34	(26,910.85)	-144.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	20,000.00	New
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	20,000.00	New

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,046.34	(6,910.85)	-111.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,482.24	275,528.58	27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			215,482.24	275,528.58	27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			215,482.24	275,528.58	27.9%
2) Ending Balance, June 30 (E + F1e)			275,528.58	268,617.73	-2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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			270,740.29	243,420.44	-10.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,788.29	25,197.29	565.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6371	CalWORKs for ROCP or Adult Education	32,790.00	32,790.00
6391	Adult Education Program	237,017.89	208,698.04
9010	Other Restricted Local	932.40	1,932.40
Total, Restricted Balance		270,740.29	243,420.44

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	215,118.00	288,380.00	34.1%
4) Other Local Revenue		8600-8799	137,691.96	250,000.00	81.6%
5) TOTAL, REVENUES			352,809.96	538,380.00	52.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	207,292.17	253,567.00	22.3%
2) Classified Salaries		2000-2999	142,542.37	161,405.00	13.2%
3) Employee Benefits		3000-3999	129,978.53	147,711.00	13.6%
4) Books and Supplies		4000-4999	7,032.06	6,500.00	-7.6%
5) Services and Other Operating Expenditures		5000-5999	25,259.85	42,165.00	66.9%
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	31,917.00	32,391.00	1.5%
9) TOTAL, EXPENDITURES			544,021.98	643,739.00	18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(191,212.02)	(105,359.00)	-44.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	193,023.06	105,359.00	-45.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			193,023.06	105,359.00	-45.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,811.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,737.09	57,548.13	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,737.09	57,548.13	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,737.09	57,548.13	3.2%
2) Ending Balance, June 30 (E + F1e)			57,548.13	57,548.13	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			57,548.04	57,548.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.09	0.09	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	128,890.24		
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	495.70		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			129,385.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,200.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	69,637.50		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			71,837.81		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			57,548.13		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	194,806.00	263,000.00	35.0%
All Other State Revenue	All Other	8590	20,312.00	25,380.00	25.0%
TOTAL, OTHER STATE REVENUE			215,118.00	288,380.00	34.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	(607.40)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	138,299.36	250,000.00	80.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			137,691.96	250,000.00	81.6%
TOTAL, REVENUES			352,809.96	538,380.00	52.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	153,636.06	187,065.00	21.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	53,656.11	66,502.00	23.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			207,292.17	253,567.00	22.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	105,789.71	144,168.00	36.3%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,752.66	17,237.00	-53.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			142,542.37	161,405.00	13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	48,311.43	68,149.57	41.1%
PERS		3201-3202	24,505.18	31,724.17	29.5%
OASDI/Medicare/Alternative		3301-3302	13,584.81	11,793.56	-13.2%
Health and Welfare Benefits		3401-3402	37,197.60	30,964.00	-16.8%
Unemployment Insurance		3501-3502	176.78	184.81	4.5%
Workers' Compensation		3601-3602	3,512.72	3,690.89	5.1%
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	2,690.01	1,204.00	-55.2%
TOTAL, EMPLOYEE BENEFITS			129,978.53	147,711.00	13.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,032.06	6,500.00	-7.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,032.06	6,500.00	-7.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,325.64	4,449.00	91.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,518.21	25,500.00	18.5%
Professional/Consulting Services and Operating Expenditures		5800	1,416.00	12,216.00	762.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,259.85	42,165.00	66.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	31,917.00	32,391.00	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,917.00	32,391.00	1.5%
TOTAL, EXPENDITURES			544,021.98	643,739.00	18.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	193,023.06	88,359.00	-54.2%
Other Authorized Interfund Transfers In		8919	0.00	17,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			193,023.06	105,359.00	-45.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			193,023.06	105,359.00	-45.4%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	215,118.00	288,380.00	34.1%
4) Other Local Revenue		8600-8799	137,691.96	250,000.00	81.6%
5) TOTAL, REVENUES			352,809.96	538,380.00	52.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		383,941.42	484,454.22	26.2%
2) Instruction - Related Services	2000-2999		128,163.56	126,893.78	-1.0%
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		31,917.00	32,391.00	1.5%
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			544,021.98	643,739.00	18.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(191,212.02)	(105,359.00)	-44.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	193,023.06	105,359.00	-45.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			193,023.06	105,359.00	-45.4%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,811.04	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,737.09	57,548.13	3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,737.09	57,548.13	3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,737.09	57,548.13	3.2%
2) Ending Balance, June 30 (E + F1e)			57,548.13	57,548.13	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			57,548.04	57,548.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.09	0.09	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%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
6130	Child Development: Center-Based Reserve Account	57,546.98	57,546.98
9010	Other Restricted Local	1.06	1.06
Total, Restricted Balance		<u>57,548.04</u>	<u>57,548.04</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	944,747.84	910,612.00	-3.6%
3) Other State Revenue		8300-8599	157,644.58	65,266.00	-58.6%
4) Other Local Revenue		8600-8799	977,844.06	1,085,681.00	11.0%
5) TOTAL, REVENUES			2,080,236.48	2,061,559.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,303,641.89	1,254,274.00	-3.8%
3) Employee Benefits		3000-3999	448,528.52	398,496.00	-11.2%
4) Books and Supplies		4000-4999	733,797.76	863,989.00	17.7%
5) Services and Other Operating Expenditures		5000-5999	53,526.39	97,018.00	81.3%
6) Capital Outlay		6000-6999	28,232.14	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	95,651.00	137,156.00	43.4%
9) TOTAL, EXPENDITURES			2,663,377.70	2,750,933.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(583,141.22)	(689,374.00)	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	595,251.74	689,374.00	15.8%
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			595,251.74	689,374.00	15.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,110.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,806.52	59,917.04	25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,806.52	59,917.04	25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,806.52	59,917.04	25.3%
2) Ending Balance, June 30 (E + F1e)			59,917.04	59,917.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	34,545.06	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			25,371.98	59,917.04	136.2%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	252,486.35		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,373.81		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	1,380.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	425,408.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	93.42		
6) Stores		9320	34,545.06		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			715,287.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	202,844.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	444,032.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	8,493.04		
6) TOTAL, LIABILITIES			655,370.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			59,917.04		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	944,747.84	910,612.00	-3.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			944,747.84	910,612.00	-3.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	157,644.58	65,266.00	-58.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			157,644.58	65,266.00	-58.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	10,578.01	0.00	-100.0%
Food Service Sales		8634	728,473.36	738,644.00	1.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(16,220.71)	0.00	-100.0%
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	255,013.40	347,037.00	36.1%
TOTAL, OTHER LOCAL REVENUE			977,844.06	1,085,681.00	11.0%
TOTAL, REVENUES			2,080,236.48	2,061,559.00	-0.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,053,796.52	1,072,734.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	184,210.11	110,165.00	-40.2%
Clerical, Technical and Office Salaries		2400	65,635.26	71,375.00	8.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,303,641.89	1,254,274.00	-3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	236,308.76	265,176.60	12.2%
OASDI/Medicare/Alternative		3301-3302	96,292.72	98,874.74	2.7%
Health and Welfare Benefits		3401-3402	90,597.58	9,280.00	-89.8%
Unemployment Insurance		3501-3502	656.55	647.29	-1.4%
Workers' Compensation		3601-3602	13,118.77	12,936.37	-1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,554.14	11,581.00	0.2%
TOTAL, EMPLOYEE BENEFITS			448,528.52	398,496.00	-11.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	108,178.61	142,150.00	31.4%
Noncapitalized Equipment		4400	36,375.54	31,105.00	-14.5%
Food		4700	589,243.61	690,734.00	17.2%
TOTAL, BOOKS AND SUPPLIES			733,797.76	863,989.00	17.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,122.85	1,493.00	33.0%
Dues and Memberships		5300	715.00	117.00	-83.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,196.57	42,025.00	144.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,119.59)	(7,140.00)	-41.1%
Professional/Consulting Services and Operating Expenditures		5800	46,611.56	60,523.00	29.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,526.39	97,018.00	81.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	28,232.14	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,232.14	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	95,651.00	137,156.00	43.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,651.00	137,156.00	43.4%
TOTAL, EXPENDITURES			2,663,377.70	2,750,933.00	3.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	595,251.74	612,374.00	2.9%
Other Authorized Interfund Transfers In		8919	0.00	77,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			595,251.74	689,374.00	15.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			595,251.74	689,374.00	15.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	944,747.84	910,612.00	-3.6%
3) Other State Revenue		8300-8599	157,644.58	65,266.00	-58.6%
4) Other Local Revenue		8600-8799	977,844.06	1,085,681.00	11.0%
5) TOTAL, REVENUES			2,080,236.48	2,061,559.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)					
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		2,567,726.70	2,613,777.00	1.8%
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		95,651.00	137,156.00	43.4%
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			2,663,377.70	2,750,933.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(583,141.22)	(689,374.00)	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	595,251.74	689,374.00	15.8%
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			595,251.74	689,374.00	15.8%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,110.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,806.52	59,917.04	25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,806.52	59,917.04	25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,806.52	59,917.04	25.3%
2) Ending Balance, June 30 (E + F1e)			59,917.04	59,917.04	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	34,545.06	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			25,371.98	59,917.04	136.2%
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%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	25,171.98	59,717.04
9010	Other Restricted Local	200.00	200.00
Total, Restricted Balance		<u>25,371.98</u>	<u>59,917.04</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,829,411.89	1,200,000.00	-34.4%
5) TOTAL, REVENUES			1,829,411.89	1,200,000.00	-34.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	161,013.66	338,417.00	110.2%
3) Employee Benefits		3000-3999	59,455.05	100,696.26	69.4%
4) Books and Supplies		4000-4999	28,108.54	25,000.00	-11.1%
5) Services and Other Operating Expenditures		5000-5999	855,085.51	2,141,000.00	150.4%
6) Capital Outlay		6000-6999	1,549,887.00	21,444,900.00	1283.6%
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			2,653,549.76	24,050,013.26	806.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(824,137.87)	(22,850,013.26)	2672.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	100,600,000.00	0.00	-100.0%
b) Uses		7630-7699	170,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,430,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,605,862.13	(22,850,013.26)	-122.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,411,377.11	149,017,239.24	201.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,411,377.11	149,017,239.24	201.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,411,377.11	149,017,239.24	201.6%
2) Ending Balance, June 30 (E + F1e)			149,017,239.24	126,167,225.98	-15.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			147,597,054.19	123,547,040.93	-16.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,420,185.05	2,620,185.05	84.5%
Measure M Bond Projects	0000	9760	1,420,185.05		
Measure M Bond Projects	0000	9760		2,620,185.05	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	149,430,803.21		
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	28,020.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			149,458,823.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	439,043.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,540.73		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			441,583.97		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			149,017,239.24		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,399,250.36	1,200,000.00	-14.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	430,161.53	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,829,411.89	1,200,000.00	-34.4%
TOTAL, REVENUES			1,829,411.89	1,200,000.00	-34.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,060.14	4,079.00	98.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	153,537.00	New
Clerical, Technical and Office Salaries		2400	158,953.52	180,801.00	13.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			161,013.66	338,417.00	110.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,941.73	70,896.35	129.1%
OASDI/Medicare/Alternative		3301-3302	11,833.98	26,201.05	121.4%
Health and Welfare Benefits		3401-3402	14,340.84	0.00	-100.0%
Unemployment Insurance		3501-3502	80.77	171.04	111.8%
Workers' Compensation		3601-3602	1,617.73	3,427.82	111.9%
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	640.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			59,455.05	100,696.26	69.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,626.39	25,000.00	440.4%
Noncapitalized Equipment		4400	23,482.15	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			28,108.54	25,000.00	-11.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20.53	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	160,500.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,541.90	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	804,523.08	1,980,500.00	146.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			855,085.51	2,141,000.00	150.4%
CAPITAL OUTLAY					
Land		6100	25,898.05	0.00	-100.0%
Land Improvements		6170	233,919.20	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,290,069.75	21,119,900.00	1537.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	325,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,549,887.00	21,444,900.00	1283.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,653,549.76	24,050,013.26	806.3%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	100,600,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			100,600,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	170,000.00	0.00	-100.0%
(d) TOTAL, USES			170,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,430,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,829,411.89	1,200,000.00	-34.4%
5) TOTAL, REVENUES			1,829,411.89	1,200,000.00	-34.4%
B. EXPENDITURES (Objects 1000-7999)					
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		2,655,449.76	24,050,013.26	805.7%
9) Other Outgo	9000-9999	Except 7600-7699	(1,900.00)	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,653,549.76	24,050,013.26	806.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(824,137.87)	(22,850,013.26)	2672.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	100,600,000.00	0.00	-100.0%
b) Uses		7630-7699	170,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,430,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			99,605,862.13	(22,850,013.26)	-122.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,411,377.11	149,017,239.24	201.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,411,377.11	149,017,239.24	201.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,411,377.11	149,017,239.24	201.6%
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	147,597,054.19	123,547,040.93	-16.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,420,185.05	2,620,185.05	84.5%
Measure M Bond Projects	0000	9760	1,420,185.05		
Measure M Bond Projects	0000	9760		2,620,185.05	
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%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	147,597,054.19	123,547,040.93
Total, Restricted Balance		<u>147,597,054.19</u>	<u>123,547,040.93</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,294,805.38	1,280,000.00	-1.1%
5) TOTAL, REVENUES			1,294,805.38	1,280,000.00	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	523,382.13	40,000.00	-92.4%
5) Services and Other Operating Expenditures		5000-5999	101,359.01	43,204.00	-57.4%
6) Capital Outlay		6000-6999	677,333.62	981,252.00	44.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	100,844.42	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,402,919.18	1,064,456.00	-24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(108,113.80)	215,544.00	-299.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	457,905.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			457,905.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			349,791.20	215,544.00	-38.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,694,097.01	2,043,888.21	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,694,097.01	2,043,888.21	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,694,097.01	2,043,888.21	20.6%
2) Ending Balance, June 30 (E + F1e)			2,043,888.21	2,259,432.21	10.5%
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	1,610,427.21	1,909,175.21	18.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	433,461.00	350,257.00	-19.2%
Restricted Building Routine Maintenance Ac	0000	9760	433,461.00		
Building Fund Restricted Maintenance Accot	0000	9760		350,257.00	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,477,189.29		
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	1,523.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	618,483.51		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,097,196.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	23,844.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29,463.61		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			53,308.20		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,043,888.21		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	1,170,141.62	1,150,000.00	-1.7%
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	37,296.59	38,000.00	1.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	87,367.17	92,000.00	5.3%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,294,805.38	1,280,000.00	-1.1%
TOTAL, REVENUES			1,294,805.38	1,280,000.00	-1.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	505,797.80	20,000.00	-96.0%
Noncapitalized Equipment		4400	17,584.33	20,000.00	13.7%
TOTAL, BOOKS AND SUPPLIES			523,382.13	40,000.00	-92.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,359.01	43,204.00	-57.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,359.01	43,204.00	-57.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	587,860.22	981,252.00	66.9%
Buildings and Improvements of Buildings		6200	89,473.40	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			677,333.62	981,252.00	44.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	100,844.42	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			100,844.42	0.00	-100.0%
TOTAL, EXPENDITURES			1,402,919.18	1,064,456.00	-24.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	457,905.00	0.00	-100.0%
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			457,905.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			457,905.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,294,805.38	1,280,000.00	-1.1%
5) TOTAL, REVENUES			1,294,805.38	1,280,000.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
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		1,798.26	25,000.00	1290.2%
8) Plant Services	8000-8999		1,300,276.50	1,039,456.00	-20.1%
9) Other Outgo	9000-9999	Except 7600-7699	100,844.42	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,402,919.18	1,064,456.00	-24.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(108,113.80)	215,544.00	-299.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	457,905.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			457,905.00	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			349,791.20	215,544.00	-38.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,694,097.01	2,043,888.21	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,694,097.01	2,043,888.21	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,694,097.01	2,043,888.21	20.6%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
Restricted Building Routine Maintenance Ac	0000	9760	433,461.00	350,257.00	-19.2%
Building Fund Restricted Maintenance Accou	0000	9760		350,257.00	
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%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
9010	Other Restricted Local	1,610,427.21	1,909,175.21
Total, Restricted Balance		<u>1,610,427.21</u>	<u>1,909,175.21</u>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(135.05)	0.00	-100.0%
5) TOTAL, REVENUES			(135.05)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135.05)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,100,000.00	1,100,000.00	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			1,100,000.00	1,100,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,099,864.95	1,100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,099,864.95	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,099,864.95	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,099,864.95	New
2) Ending Balance, June 30 (E + F1e)			1,099,864.95	2,199,864.95	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,099,864.95	2,199,864.95	100.0%
DJUSD Facilities Master Plan	0000	9760	1,099,864.95		
Restricted Building Fund	0000	9760		2,199,864.95	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(135.05)		
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	1,100,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,099,864.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,099,864.95		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(135.05)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(135.05)	0.00	-100.0%
TOTAL, REVENUES			(135.05)	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,100,000.00	1,100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,100,000.00	1,100,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,100,000.00	1,100,000.00	0.0%

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(135.05)	0.00	-100.0%
5) TOTAL, REVENUES			(135.05)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(135.05)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,100,000.00	1,100,000.00	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			1,100,000.00	1,100,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,099,864.95	1,100,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,099,864.95	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,099,864.95	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,099,864.95	New
2) Ending Balance, June 30 (E + F1e)			1,099,864.95	2,199,864.95	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,099,864.95	2,199,864.95	100.0%
DJUSD Facilities Master Plan	0000	9760	1,099,864.95		
Restricted Building Fund	0000	9760		2,199,864.95	
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			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,835.01	15,000.00	-74.9%
5) TOTAL, REVENUES			59,835.01	15,000.00	-74.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	163,892.29	159,540.00	-2.7%
3) Employee Benefits		3000-3999	59,198.33	51,118.72	-13.6%
4) Books and Supplies		4000-4999	7,834.19	1,786.00	-77.2%
5) Services and Other Operating Expenditures		5000-5999	159,353.56	163,586.00	2.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,230,850.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,621,128.37	376,030.72	-93.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,561,293.36)	(361,030.72)	-93.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,900,000.00	1,900,000.00	0.0%
b) Transfers Out		7600-7629	1,100,000.00	1,100,000.00	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			800,000.00	800,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,761,293.36)	438,969.28	-109.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,253,253.27	1,491,959.91	-76.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,253,253.27	1,491,959.91	-76.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,253,253.27	1,491,959.91	-76.1%
2) Ending Balance, June 30 (E + F1e)			1,491,959.91	1,930,929.19	29.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,491,959.91	1,930,929.19	29.4%
Restricted Building Fund	0000	9760	1,491,959.91		
Restricted Building Fund	0000	9760		1,930,929.19	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,600,591.29		
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	110,664.95		
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			2,711,256.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	118,754.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,100,541.55		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,219,296.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,491,959.91		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
		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					
Other		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	15,000.00	0.0%
Interest		8660	44,835.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			59,835.01	15,000.00	-74.9%
TOTAL, REVENUES			59,835.01	15,000.00	-74.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	144,896.49	111,796.00	-22.8%
Clerical, Technical and Office Salaries		2400	18,995.80	47,744.00	151.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			163,892.29	159,540.00	-2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	1,853.00	New
PERS		3201-3202	31,839.97	33,722.99	5.9%
OASDI/Medicare/Alternative		3301-3302	11,356.98	12,679.85	11.6%
Health and Welfare Benefits		3401-3402	13,006.08	0.00	-100.0%
Unemployment Insurance		3501-3502	82.52	101.45	22.9%
Workers' Compensation		3601-3602	1,652.78	1,741.43	5.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,260.00	1,020.00	-19.0%
TOTAL, EMPLOYEE BENEFITS			59,198.33	51,118.72	-13.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,360.73	1,786.00	-46.9%
Noncapitalized Equipment		4400	4,473.46	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,834.19	1,786.00	-77.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	549.57	1,723.00	213.5%
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	1,870.00	326.00	-82.6%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	156,933.99	161,512.00	2.9%
Communications		5900	0.00	25.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			159,353.56	163,586.00	2.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,666,539.00	0.00	-100.0%
Other Debt Service - Principal		7439	3,564,311.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,230,850.00	0.00	-100.0%
TOTAL, EXPENDITURES			5,621,128.37	376,030.72	-93.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,900,000.00	1,900,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,900,000.00	1,900,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,100,000.00	1,100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,100,000.00	1,100,000.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			800,000.00	800,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,835.01	15,000.00	-74.9%
5) TOTAL, REVENUES			59,835.01	15,000.00	-74.9%
B. EXPENDITURES (Objects 1000-7999)					
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		390,278.37	376,030.72	-3.7%
9) Other Outgo	9000-9999	Except 7600-7699	5,230,850.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			5,621,128.37	376,030.72	-93.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(5,561,293.36)	(361,030.72)	-93.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,900,000.00	1,900,000.00	0.0%
b) Transfers Out		7600-7629	1,100,000.00	1,100,000.00	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			800,000.00	800,000.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,761,293.36)	438,969.28	-109.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,253,253.27	1,491,959.91	-76.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,253,253.27	1,491,959.91	-76.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,253,253.27	1,491,959.91	-76.1%
2) Ending Balance, June 30 (E + F1e)			1,491,959.91	1,930,929.19	29.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,491,959.91	1,930,929.19	29.4%
Restricted Building Fund	0000	9760	1,491,959.91		
Restricted Building Fund	0000	9760		1,930,929.19	
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%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	45,858.29	45,232.52	-1.4%
4) Other Local Revenue		8600-8799	7,268,364.17	6,736,217.32	-7.3%
5) TOTAL, REVENUES			7,314,222.46	6,781,449.84	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,316,466.07	7,346,966.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,316,466.07	7,346,966.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,243.61)	(565,516.16)	25105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,460,587.10	0.00	-100.0%
b) Uses		7630-7699	1,873,431.38	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,587,155.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,584,912.11	(565,516.16)	-104.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,080,502.60	15,665,414.71	408.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,080,502.60	15,665,414.71	408.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,080,502.60	15,665,414.71	408.5%
2) Ending Balance, June 30 (E + F1e)			15,665,414.71	15,099,898.55	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	15,665,414.71	15,099,898.55	-3.6%
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 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,634,862.72		
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	0.99		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	5,030,551.00		
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			15,665,414.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,665,414.71		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	45,858.29	45,232.52	-1.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			45,858.29	45,232.52	-1.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	7,013,281.61	6,697,120.80	-4.5%
Unsecured Roll		8612	22,375.55	30,610.26	36.8%
Prior Years' Taxes		8613	283.40	0.00	-100.0%
Supplemental Taxes		8614	95,927.85	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	136,495.76	8,486.26	-93.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,268,364.17	6,736,217.32	-7.3%
TOTAL, REVENUES			7,314,222.46	6,781,449.84	-7.3%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,110,000.00	2,840,000.00	-44.4%
Bond Interest and Other Service Charges		7434	2,206,466.07	4,506,966.00	104.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,316,466.07	7,346,966.00	0.4%
TOTAL, EXPENDITURES			7,316,466.07	7,346,966.00	0.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	14,460,587.10	0.00	-100.0%
(c) TOTAL, SOURCES			14,460,587.10	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,873,431.38	0.00	-100.0%
(d) TOTAL, USES			1,873,431.38	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			12,587,155.72	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	45,858.29	45,232.52	-1.4%
4) Other Local Revenue		8600-8799	7,268,364.17	6,736,217.32	-7.3%
5) TOTAL, REVENUES			7,314,222.46	6,781,449.84	-7.3%
B. EXPENDITURES (Objects 1000-7999)					
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	7,316,466.07	7,346,966.00	0.4%
10) TOTAL, EXPENDITURES			7,316,466.07	7,346,966.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,243.61)	(565,516.16)	25105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	14,460,587.10	0.00	-100.0%
b) Uses		7630-7699	1,873,431.38	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			12,587,155.72	0.00	-100.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,584,912.11	(565,516.16)	-104.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,080,502.60	15,665,414.71	408.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,080,502.60	15,665,414.71	408.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,080,502.60	15,665,414.71	408.5%
2) Ending Balance, June 30 (E + F1e)			15,665,414.71	15,099,898.55	-3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	15,665,414.71	15,099,898.55	-3.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,857,821.00	9,805,274.00	-0.5%
5) TOTAL, REVENUES			9,857,821.00	9,805,274.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	3,098,612.00	7,852,696.00	153.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,098,612.00	7,852,696.00	153.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,759,209.00	1,952,578.00	-71.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,900,000.00	1,900,000.00	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			(1,900,000.00)	(1,900,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,859,209.00	52,578.00	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,670,971.22	12,530,180.22	63.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,670,971.22	12,530,180.22	63.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,670,971.22	12,530,180.22	63.3%
2) Ending Balance, June 30 (E + F1e)			12,530,180.22	12,582,758.22	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,530,180.22	12,582,758.22	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,630,690.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,899,490.10		
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			12,530,180.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,530,180.22		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	9,681,872.85	9,690,976.00	0.1%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	175,948.15	114,298.00	-35.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,857,821.00	9,805,274.00	-0.5%
TOTAL, REVENUES			9,857,821.00	9,805,274.00	-0.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,928,476.50	6,136,945.00	218.2%
Bond Interest and Other Service Charges		7434	1,170,135.50	1,715,751.00	46.6%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,098,612.00	7,852,696.00	153.4%
TOTAL, EXPENDITURES			3,098,612.00	7,852,696.00	153.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,900,000.00	1,900,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,900,000.00	1,900,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,900,000.00)	(1,900,000.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,857,821.00	9,805,274.00	-0.5%
5) TOTAL, REVENUES			9,857,821.00	9,805,274.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
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	3,098,612.00	7,852,696.00	153.4%
10) TOTAL, EXPENDITURES			3,098,612.00	7,852,696.00	153.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			6,759,209.00	1,952,578.00	-71.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,900,000.00	1,900,000.00	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			(1,900,000.00)	(1,900,000.00)	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,859,209.00	52,578.00	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,670,971.22	12,530,180.22	63.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,670,971.22	12,530,180.22	63.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,670,971.22	12,530,180.22	63.3%
2) Ending Balance, June 30 (E + F1e)			12,530,180.22	12,582,758.22	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,530,180.22	12,582,758.22	0.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,053.51	3,394.00	-66.2%
5) TOTAL, REVENUES			10,053.51	3,394.00	-66.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	3,000.00	New
5) Services and Other Operating Expenses		5000-5999	11,022.49	10,000.00	-9.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,022.49	13,000.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(968.98)	(9,606.00)	891.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,978.00	16,978.00	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			16,978.00	16,978.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			16,009.02	7,372.00	-54.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	261,854.53	277,863.55	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,854.53	277,863.55	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			261,854.53	277,863.55	6.1%
2) Ending Net Position, June 30 (E + F1e)			277,863.55	285,235.55	2.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	277,863.55	285,235.55	2.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	259,489.55		
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	1,396.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	16,978.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			277,863.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			277,863.55		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,070.01	2,894.00	-59.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,983.50	500.00	-83.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,053.51	3,394.00	-66.2%
TOTAL, REVENUES			10,053.51	3,394.00	-66.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	3,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	3,000.00	New

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,022.49	10,000.00	-9.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			11,022.49	10,000.00	-9.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			11,022.49	13,000.00	17.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	16,978.00	16,978.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,978.00	16,978.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,978.00	16,978.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,053.51	3,394.00	-66.2%
5) TOTAL, REVENUES			10,053.51	3,394.00	-66.2%
B. EXPENSES (Objects 1000-7999)					
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		11,022.49	13,000.00	17.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			11,022.49	13,000.00	17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(968.98)	(9,606.00)	891.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,978.00	16,978.00	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			16,978.00	16,978.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			16,009.02	7,372.00	-54.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	261,854.53	277,863.55	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			261,854.53	277,863.55	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			261,854.53	277,863.55	6.1%
2) Ending Net Position, June 30 (E + F1e)			277,863.55	285,235.55	2.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	277,863.55	285,235.55	2.7%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,464.77	0.00	-100.0%
5) TOTAL, REVENUES			10,464.77	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	26,410.65	33,399.00	26.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			26,410.65	33,399.00	26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,945.88)	(33,399.00)	109.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(15,945.88)	(33,399.00)	109.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	105,229.90	89,284.02	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,229.90	89,284.02	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			105,229.90	89,284.02	-15.2%
2) Ending Net Position, June 30 (E + F1e)			89,284.02	55,885.02	-37.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	89,284.02	55,885.02	-37.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	89,784.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			89,784.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	500.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			500.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			89,284.02		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,417.78	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,046.99	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			10,464.77	0.00	-100.0%
TOTAL, REVENUES			10,464.77	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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 Unaudited Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	26,410.65	33,399.00	26.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,410.65	33,399.00	26.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			26,410.65	33,399.00	26.5%

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

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,464.77	0.00	-100.0%
5) TOTAL, REVENUES			10,464.77	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
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		26,410.65	33,399.00	26.5%
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, EXPENSES			26,410.65	33,399.00	26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(15,945.88)	(33,399.00)	109.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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 Unaudited Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(15,945.88)	(33,399.00)	109.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	105,229.90	89,284.02	-15.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,229.90	89,284.02	-15.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			105,229.90	89,284.02	-15.2%
2) Ending Net Position, June 30 (E + F1e)			89,284.02	55,885.02	-37.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	89,284.02	55,885.02	-37.4%

Resource	Description	2019-20 Unaudited Actuals	2020-21 Budget
	Total, Restricted Net Position	0.00	0.00

	General Fund			Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Building Fund	Capital Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Capital Project Fund for Blended Component Units	Bond Interest & Redemption Fund	Debt Service Fund for Blended Component Units	Self Insurance Fund	Foundation Private-Purpose Trust Fund	Grand Total All Funds
	Unrestricted	Restricted	Subtotal													
REVENUES																
LCFF SOURCES	70,086,015	336,416	70,422,431	5,159,258	0	0	0	0	0	0	0	0	0	0	0	75,581,689
FEDERAL REVENUE	0	2,717,450	2,717,450	0	0	0	944,748	0	0	0	0	0	0	0	0	3,662,197
OTHER STATE REVENUE	2,111,633	7,169,380	9,281,012	421,312	434,136	215,118	157,645	0	0	0	0	45,858	0	0	0	10,555,081
OTHER LOCAL REVENUE	11,085,209	6,700,433	17,785,642	83,207	246,485	137,692	977,844	1,829,412	1,294,805	(135)	59,835	7,268,364	9,857,821	10,054	10,465	39,561,491
TOTAL REVENUES	83,282,857	16,923,678	100,206,535	5,663,777	680,621	352,810	2,080,236	1,829,412	1,294,805	(135)	59,835	7,314,222	9,857,821	10,054	10,465	129,360,459
EXPENDITURES																
CERTIFICATED SALARIES	36,519,684	7,352,591	43,872,274	2,053,276	292,748	207,292	0	0	0	0	0	0	0	0	0	46,425,590
CLASSIFIED SALARIES	9,790,598	8,876,970	18,667,569	354,453	98,154	142,542	1,303,642	161,014	0	0	163,892	0	0	0	0	20,891,265
EMPLOYEE BENEFITS	13,032,789	9,924,916	22,957,705	916,206	131,641	129,979	448,529	59,455	0	0	59,198	0	0	0	0	24,702,712
BOOKS AND SUPPLIES	1,451,948	1,300,741	2,752,689	112,961	16,376	7,032	733,798	28,109	523,382	0	7,834	0	0	0	0	4,182,181
SERVICES & OTHER OPERATING EXP.	6,328,158	3,654,224	9,982,382	1,689,376	58,333	25,260	53,526	855,086	101,359	0	159,354	0	0	11,022	26,411	12,962,109
CAPITAL OUTLAY	83,293	1,470,709	1,554,002	120,160	0	0	28,232	1,549,887	677,334	0	0	0	0	0	0	3,929,615
OTHER OUTGO	125,073	785,556	910,629	0	0	0	0	0	100,844	0	5,230,850	7,316,466	3,098,612	0	0	16,657,401
TRANSFERS OF INDIRECT COSTS	(1,525,169)	1,225,796	(299,372)	148,482	23,322	31,917	95,651	0	0	0	0	0	0	0	0	(0)
TOTAL EXPENDITURES	65,806,374	34,591,504	100,397,877	5,394,914	620,575	544,022	2,663,378	2,653,550	1,402,919	0	5,621,128	7,316,466	3,098,612	11,022	26,411	129,750,874
OTHER FINANCING SOURCES/USES																
INTERFUND TRANSFERS IN	0	0	0	0	0	193,023	595,252	0	0	1,100,000	1,900,000	0	0	16,978	0	3,805,253
INTERFUND TRANSFERS OUT	(805,253)	0	(805,253)	0	0	0	0	0	0	0	(1,100,000)	0	(1,900,000)	0	0	(3,805,253)
OTHER SOURCES	91,339	116,077	207,417	0	0	0	0	100,600,000	457,905	0	0	14,460,587	0	0	0	115,725,909
OTHER USES	0	0	0	0	0	0	0	(170,000)	0	0	0	(1,873,431)	0	0	0	(2,043,431)
CONTRIBUTIONS	(16,318,909)	16,318,909	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES/USES	(17,032,823)	16,434,987	(597,836)	0	0	193,023	595,252	100,430,000	457,905	1,100,000	800,000	12,587,156	(1,900,000)	16,978	0	113,682,477
NET CHANGE IN FUND BALANCE	443,660	(1,232,839)	(789,179)	268,864	60,046	1,811	12,111	99,605,862	349,791	1,099,865	(4,761,293)	12,584,912	4,859,209	16,009	(15,946)	113,292,062
BEGINNING BALANCE, JULY 1	5,756,339	4,767,633	10,523,972	626,516	215,482	55,737	47,807	49,411,377	1,694,097	0	6,253,253	3,080,503	7,670,971	261,855	105,230	79,946,799
Audit Adjustments/Other Restatements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	6,199,999	3,534,794	9,734,793	895,380	275,529	57,548	59,917	149,017,239	2,043,888	1,099,865	1,491,960	15,665,415	12,530,180	277,864	89,284	193,238,861
Nonspendable	67,500	0	67,500	2,000	1,000	0	34,545	0	0	0	0	0	0	0	0	105,045
Restricted	0	3,832,415	3,832,415	132,216	270,740	57,548	25,372	147,597,054	1,610,427	0	0	0	0	277,864	89,284	153,892,921
Committed	0	0	0	0	0	0	0	1,420,185	433,461	1,099,865	1,491,960	0	0	0	0	4,445,471
Assigned	3,096,405	0	3,096,405	599,316	3,788	0	0	0	0	0	0	15,665,415	12,530,180	0	0	31,895,104
Reserve for Economic Uncertainties	3,036,094	0	3,036,094	161,848	0	0	0	0	0	0	0	0	0	0	0	3,197,942
Unappropriated Fund Balance	(0)	(297,622)	(297,622)	-	-	-	-	-	-	-	-	-	-	-	-	(297,622)

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,637.43	7,637.43	7,637.43	7,637.43	7,637.43	7,637.43
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,637.43	7,637.43	7,637.43	7,637.43	7,637.43	7,637.43
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	19.39	19.39	19.39	19.39	19.39	19.39
c. Special Education-NPS/LCI						
d. Special Education Extended Year	5.88	5.88	5.88	5.88	5.88	5.88
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	25.27	25.27	25.27	25.27	25.27	25.27
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,662.70	7,662.70	7,662.70	7,662.70	7,662.70	7,662.70
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	550.14	550.14	550.14	553.97	553.97	553.97
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	550.14	550.14	550.14	553.97	553.97	553.97
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	550.14	550.14	550.14	553.97	553.97	553.97

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	43,872,274.42	301	690,541.45	303	43,181,732.97	305	1,457,696.20		307	41,724,036.77	309
2000 - Classified Salaries	18,667,568.54	311	299,650.36	313	18,367,918.18	315	3,925.66		317	18,363,992.52	319
3000 - Employee Benefits	22,957,704.80	321	653,848.93	323	22,303,855.87	325	314,097.13		327	21,989,758.74	329
4000 - Books, Supplies Equip Replace. (6500)	2,763,698.22	331	21,250.24	333	2,742,447.98	335	82,707.20		337	2,659,740.78	339
5000 - Services... & 7300 - Indirect Costs	9,683,009.87	341	717,468.63	343	8,965,541.24	345	1,182,469.99		347	7,783,071.25	349
TOTAL					95,561,496.24	365			TOTAL	92,520,600.06	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.37%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.37%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	92,520,600.06
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Cost of Education is 60.37%	

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	106,598,043.70
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,454,052.55
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	111,753.18
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,666,875.08
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	169,264.82
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	805,252.80
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,923,292.92
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,676,438.80
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	583,141.22
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				98,050,693.57

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		8,212.84
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,938.71
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	101,521,379.79	12,307.50
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	101,521,379.79	12,307.50
B. Required effort (Line A.2 times 90%)	91,369,241.81	11,076.75
C. Current year expenditures (Line I.E and Line II.B)	98,050,693.57	11,938.71
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2018-19 Actual			2019-20 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	62,740,277.58		62,740,277.58			64,823,483.80
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,254.68		8,254.68			8,212.84
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2018-19			Adjustments to 2019-20		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2019-20 P2 Report			2020-21 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	7,662.70		7,662.70	7,662.70		7,662.70
2. Total Charter Schools ADA (Form A, Line C9)	550.14		550.14	553.97		553.97
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			8,212.84			8,216.67
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2019-20 Actual			2020-21 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	231,694.17		231,694.17	230,602.00		230,602.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	376.81		376.81	373.00		373.00
4. Secured Roll Taxes (Object 8041)	31,218,295.68		31,218,295.68	31,277,482.00		31,277,482.00
5. Unsecured Roll Taxes (Object 8042)	532,393.09		532,393.09	530,047.00		530,047.00
6. Prior Years' Taxes (Object 8043)	3,131.28		3,131.28	2,621.00		2,621.00
7. Supplemental Taxes (Object 8044)	352,919.30		352,919.30	312,284.00		312,284.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,023,161.84		2,023,161.84	1,904,429.00		1,904,429.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,348,347.59		2,348,347.59	2,400,338.00		2,400,338.00
12. Parcel Taxes (Object 8621)	10,241,701.33		10,241,701.33	13,302,000.00		13,302,000.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	46,952,021.09	0.00	46,952,021.09	49,960,176.00	0.00	49,960,176.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	46,952,021.09	0.00	46,952,021.09	49,960,176.00	0.00	49,960,176.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,266,762.60
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 85,207,005.97

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.83%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,860,475.39
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,879,475.45
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	53,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	347,173.75
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	10,643.15
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,150,767.74
9. Carry-Forward Adjustment (Part IV, Line F)	792,945.42
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,943,713.16

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	60,710,112.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,516,018.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	9,666,957.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,471,365.42
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	111,753.18
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,264,796.56
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,960,002.88
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,097.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,717,415.12
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	267,245.85
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	597,252.55
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	512,104.98
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,950,250.95
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	98,761,372.95

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	7.24%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.04%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,150,767.74</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>51,790.78</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.49%) times Part III, Line B19); zero if negative	<u>792,945.42</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.49%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.49%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>792,945.42</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>792,945.42</u>

Approved indirect cost rate: 6.49%
Highest rate used in any program: 6.49%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	676,677.40	41,690.60	6.16%
01	3310	3,062,548.85	95,347.00	3.11%
01	3311	22,902.10	1,476.00	6.44%
01	3315	39,600.04	1,615.00	4.08%
01	3327	61,511.31	3,931.00	6.39%
01	3345	289.00	18.00	6.23%
01	3550	33,352.26	1,546.00	4.64%
01	4035	145,547.07	9,442.00	6.49%
01	4127	24,340.67	1,578.00	6.48%
01	4203	68,988.68	1,450.00	2.10%
01	6387	77,662.42	5,040.00	6.49%
01	6500	13,537,527.21	878,585.00	6.49%
01	6512	454,715.53	27,135.00	5.97%
01	6520	78,668.17	5,106.00	6.49%
01	7510	206,397.11	13,395.11	6.49%
01	9010	3,626,768.24	138,441.42	3.82%
09	6387	24,152.16	1,567.00	6.49%
09	7311	2,520.00	163.00	6.47%
09	7510	35,674.00	2,288.00	6.41%
11	6391	329,566.76	16,478.45	5.00%
11	9010	238,099.79	6,844.00	2.87%
12	6105	223,417.98	14,500.00	6.49%
12	9010	268,375.00	17,417.00	6.49%
13	5310	2,458,102.98	95,651.00	3.89%

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	10,055,899.00		10,055,899.00			10,055,899.00
Work in Progress	72,282.00		72,282.00	1,789,587.00	3,024.00	1,858,845.00
Total capital assets not being depreciated	10,128,181.00	0.00	10,128,181.00	1,789,587.00	3,024.00	11,914,744.00
Capital assets being depreciated:						
Land Improvements	8,759,039.00		8,759,039.00	1,044,679.00	0.00	9,803,718.00
Buildings	161,615,159.00		161,615,159.00	920,514.00	0.00	162,535,673.00
Equipment	7,396,620.00		7,396,620.00	179,842.00	0.00	7,576,462.00
Total capital assets being depreciated	177,770,818.00	0.00	177,770,818.00	2,145,035.00	0.00	179,915,853.00
Accumulated Depreciation for:						
Land Improvements	(4,349,274.00)		(4,349,274.00)		423,885.00	(4,773,159.00)
Buildings	(83,715,362.00)		(83,715,362.00)		5,434,555.00	(89,149,917.00)
Equipment	(6,286,955.00)		(6,286,955.00)		302,429.00	(6,589,384.00)
Total accumulated depreciation	(94,351,591.00)	0.00	(94,351,591.00)	0.00	6,160,869.00	(100,512,460.00)
Total capital assets being depreciated, net	83,419,227.00	0.00	83,419,227.00	2,145,035.00	6,160,869.00	79,403,393.00
Governmental activity capital assets, net	93,547,408.00	0.00	93,547,408.00	3,934,622.00	6,163,893.00	91,318,137.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	78,656,989.00	276,474.00	78,933,463.00	114,970,587.00	6,999,487.00	186,904,563.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	30,612,407.00		30,612,407.00		3,928,237.00	26,684,170.00	
Capital Leases Payable	339,913.00		339,913.00	549,244.00	256,820.00	632,337.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,725,830.00		2,725,830.00	116,077.00	1,283,817.00	1,558,090.00	
Net Pension Liability	111,814,000.00		111,814,000.00	3,349,000.00	4,384,000.00	110,779,000.00	
Total/Net OPEB Liability	18,024,856.00		18,024,856.00	7,007,293.00	4,157,650.00	20,874,499.00	
Compensated Absences Payable	476,530.00		476,530.00	213,872.00	11,643.00	678,759.00	
Governmental activities long-term liabilities	242,650,525.00	276,474.00	242,926,999.00	126,206,073.00	21,021,654.00	348,111,418.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FEDERAL PROGRAM NAME - UNEARNED REVENUES	Title I	CARES CRF	Special Ed- IDEA Part B	Speical Ed- IDEA Part B ISP	Special Ed - IDEA Preschool Grants	Special Ed - IDEA Mental Health Part B, Sec 611	Special Ed - IDEA Preschool Staff Development
FED CATALOG NUMBER	84.010		84.027	84.027	84.173	84.027	84.173A
RESOURCE CODE	3010	3220	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION							
AWARD							
1. Prior Year Carryover							
2a. Current Year Award	718,368.00		1,564,483.00	24,378.00	26,512.00	89,870.00	307.00
2b. Transferability (NCLB)							
2c. Prior Year Adjustments							
2d. Adj Curr Yr Award (2a+2b+2c)	718,368.00		1,564,483.00	24,378.00	26,512.00	89,870.00	307.00
3. Required Matching Funds/Other				-			
4. Total Available Award (1+2d+3)	718,368.00		1,564,483.00	24,378.00	26,512.00	89,870.00	307.00
REVENUES							
5. Revenue Deferred From Prior Year							
6. Cash Received in Current Year	-		21,710.00	1,443.00	-	-	-
7. Contributed Matching Funds							
8. Total Available(5+6+7)	-		21,710.00	1,443.00	-	-	-
EXPENDITURES							
9. Donor Authorized Expenditures	718,368.00	128,487.14	1,564,483.00	24,378.00	26,512.00	89,870.00	307.00
10. Non-Donor Authorized Exp.			1,593,412.85		14,703.04		
11. Total Expenditures (9+10)	718,368.00		3,157,895.85	24,378.00	41,215.04	89,870.00	307.00
12. Amounts included in Line 6 - Prior Yr Adj							
13. Calculation of Deferred Revenue, A/P or AR (8-9+12)	(718,368.00)	-	(1,542,773.00)	(22,935.00)	(26,512.00)	(89,870.00)	(307.00)
13a. Deferred Revenue							
13b. Accounts Payable							
13c. Accounts Receivable	718,368.00		1,542,773.00	22,935.00	26,512.00	89,870.00	307.00
14. Unused Grant Award Calculation(4-9)	-		-	-	-	-	-
15. If Carryover is Allowed, enter Line 14 here	-		-	-	-	-	-
16. Revenue Reconciliation (5+6-13a-13b+13c)	718,368.00	-	1,564,483.00	24,378.00	26,512.00	89,870.00	307.00

FEDERAL PROGRAM NAME - UNEARNED REVENUES	CARL PERKINS	TITLE II - PART A	TITLE IV - ESSA	TITLE III LEP	Child Nutrition Team Grant	Total
FED CATALOG NUMBER	84.048	84.367	84.424	84.365		
RESOURCE CODE	3550	4035	4127	4203	13-5454	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION						
AWARD						
1. Prior Year Carryover			30,430.08			30,430.08
2a. Current Year Award	42,185.00	156,525.00	54,017.00	94,830.00		2,771,475.00
2b. Transferability (NCLB)						-
2c. Prior Year Adjustments						-
2d. Adj Curr Yr Award (2a+2b+2c)	42,185.00	156,525.00	54,017.00	94,830.00	-	2,771,475.00
3. Required Matching Funds/Other						-
4. Total Available Award (1+2d+3)	42,185.00	156,525.00	84,447.08	94,830.00	-	2,801,905.08
REVENUES						
5. Revenue Deferred From Prior Year			16,083.08	6,398.73		22,481.81
6. Cash Received in Current Year	2,732.25					25,885.25
7. Contributed Matching Funds						-
8. Total Available(5+6+7)	2,732.25	-	16,083.08	6,398.73	-	48,367.06
EXPENDITURES						
9. Donor Authorized Expenditures	42,185.00	154,989.07	25,918.67	70,483.68		2,845,981.56
10. Non-Donor Authorized Exp.						1,608,115.89
11. Total Expenditures (9+10)	42,185.00	154,989.07	25,918.67	70,483.68	-	4,325,610.31
12. Amounts included in Line 6 - Prior Yr Adj		-	-			-
13. Calculation of Deferred Revenue, A/P or AR (8-9+12)	(39,452.75)	(154,989.07)	(9,835.59)	(64,084.95)	-	(2,669,127.36)
13a. Deferred Revenue		1,535.93				1,535.93
13b. Accounts Payable						-
13c. Accounts Receivable	39,452.75	154,989.07	9,835.59	64,039.95		2,669,082.36
14. Unused Grant Award Calculation(4-9)	-	1,535.93	58,528.41	24,346.32	-	84,410.66
15. If Carryover is Allowed, enter Line 14 here	-	1,535.93	58,528.41	24,346.32	-	84,410.66
16. Revenue Reconciliation (5+6-13a-13b+13c)	42,185.00	153,453.14	25,918.67	70,438.68	-	2,715,913.49

STATE PROGRAM NAME - UNEARNED REVENUES	Child Nutrition: Breakfast Start Up	Career Technical Education Incentive Grant	Career Technical Education Incentive Grant	Special Education Workability	Agriculture Vocational Education	Child Development CSPP Contract	Total
STATE ID NUMBER	23668	25306	25306	23011	23068	23038	
RESOURCE CODE	13-5380	01-6387	09-6387	01-6520	01-7010	12-6105	
REVENUE OBJECT	8520	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION							
AWARD							
1. Prior Year Carryover		141,710.41					141,710.41
2a. Current Year Award	94,015.00		28,133.00	94,515.00	9,244.00	194,806.00	420,713.00
2b. Transferability (NCLB)							-
2c. Other Adjustments							-
2d. Adjust Current Year Award (sum 2a, 2b, & 2c)		-		94,515.00	9,244.00	194,806.00	298,565.00
3. Required Matching Funds						-	-
4. Total Available Award (1+2d+3)	94,015.00	141,710.41	28,133.00	94,515.00	9,244.00	194,806.00	562,423.41
REVENUES							
5. Revenue Deferred From Prior Year	-				2,981.00	-	2,981.00
6. Cash Received in Current Year	94,015.00				1,351.62	194,806.00	290,172.62
7. Contributed Matching Funds					4,332.62	43,111.98	47,444.60
8. Total Available(5+6+7)	94,015.00	-		-	8,665.24	237,917.98	340,598.22
EXPENDITURES							
9. Donor Authorized Expenditures	85,521.96	111,299.27	25,719.16	83,774.17	4,332.62	194,806.00	505,453.18
10. Non-Donor Authorized Exp.						43,111.98	43,111.98
11. Total Expenditures (9+10)	85,521.96	111,299.27	25,719.16	83,774.17	4,332.62	237,917.98	548,565.16
12. Amounts included in Line 6 - Prior Yr Adj							-
13. Calculation of Deferred Revenue, A/P or AR (8-9+12)		(111,299.27)		(83,774.17)	4,332.62		(190,740.82)
13a. Deferred Revenue	8,493.04		2,413.84		2,396.38		13,303.26
13b. Accounts Payable							-
13c. Accounts Receivable	-		25,719.16	83,774.17	3,920.00		113,413.33
14. Unused Grant Award Calculation(4-9)	8,493.04	30,411.14	-	10,740.83	4,911.38	-	54,556.39
15. If Carryover is Allowed, enter Line 14 here		30,411.14		10,740.83		-	41,151.97
16. Revenue Reconciliation (5+6-13a-13b+13c)	85,521.96	-	23,305.32	83,774.17	5,856.24	194,806.00	393,263.69

LOCAL PROGRAM NAME - UNEARNED REVENUES			
RESOURCE CODE			
REVENUE OBJECT			
LOCAL DESCRIPTION			
AWARD			
1. Prior Year Carryover			-
2a. Current Year Award			-
2b. Transferability (NCLB)			-
2c. Other Adjustments			-
2d. Adjust Current Year Award (sum 2a, 2b, & 2c)			-
3. Required Matching Funds			-
4. Total Available Award (1+2d+3)			-
REVENUES			-
5. Revenue Deferred From Prior Year			-
6. Cash Received in Current Year			-
7. Contributed Matching Funds			-
8. Total Available(5+6+7)			-
EXPENDITURES			-
9. Donor Authorized Expenditures			-
10. Non-Donor Authorized Exp.			-
11. Total Expenditures (9+10)			-
12. Amounts included in Line 6 - Prior Yr Adj			-
13. Calculation of Deferred Revenue, A/P or AR (8-9+12)			-
13a. Deferred Revenue			-
13b. Accounts Payable			-
13c. Accounts Receivable			-
14. Unused Grant Award Calculation(4-9)			-
15. If Carryover is Allowed, enter Line 14 here			-
16. Revenue Reconciliation (5+6-13a-13b+13c)			-

Subject to Restricted Ending Balance

FEDERAL PROGRAM NAME - RESTRICTED ENDING BAL.	Child Nutrition
FEDERAL CATALOG NUMBER	10.553
RESOURCE CODE	5310
REVENUE OBJECT	8220
LOCAL DESCRIPTION	

AWARD

1a Prior Yr Restricted Ending Balance	47,806.52
b Restricted Bal Transfers (Obj 8997)	
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	47,806.52
2a. Current Year Award	944,747.84
2b. Other Adjustments	
2c. Adjust Current Year Award (2a+2b)	944,747.84
3. Required Matching Funds/Other	554,929.27
4. Total Available Award (1c+2c+3)	1,547,483.63

REVENUES

5. Cash Received in Current Year	698,398.28
6. Amounts included in Line 5 for Prior Yr Adj	
7a. Accounts Receivable (2c-5+6)	246,349.56
7b. Non-Current Accts Receivable	
7c. Current Accounts Receivable(7a-7b)	246,349.56
8. Contributed Matching Funds	
9. Total Available(5+7c+8)	944,747.84

EXPENDITURES

10. Donor Authorized Expenditures	944,747.84
11. Non-Donor Authorized Exp.	543,018.75
12. Total Expenditures (10+11)	1,487,766.59

RESTRICTED ENDING FUND BALANCE

13. Current Year (4-10)	59,717.04
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STATE PROGRAM NAME-RESTRICTED ENDING BAL.	State Lottery	State Lottery	EPA	EPA	Child Nutrition	Child Development Reserve Account	California Clean Energy Jobs Act
STATE ID NUMBER	23219	23219	25226	25226	10.553	10050	25229
RESOURCE CODE	01-1100	09-1100	01-1400	09-1400	13-5310	12-6130	01-6230
REVENUE OBJECT	8560	8560	8012	8012	8520	8990	8590
LOCAL DESCRIPTION							
AWARD							
1a. Prior Year Restricted Ending Balance					-	55,737.00	663,976.56
1b. Restr. Bal Transfers-Obj 8997							
1c. Adj Pr Yr Restricted Ending Bal (1a+1b)	0.00	0.00	0.00	0.00	-	55,737.00	663,976.56
2a. Current Year Award	1,254,753.74	88,399.85	6,109,711.00	529,257.00	72,122.62		
2b. Other Adjustments			948,658.00	7,737.00			
2c. Adjust Current Year Award (2a+2b)	1,254,753.74	88,399.85	7,058,369.00	536,994.00	72,122.62		-
3. Required Matching Funds/Other							
4. Total Available Award (1c+2c+3)	1,254,753.74	88,399.85	7,058,369.00	536,994.00	72,122.62	55,737.00	663,976.56
REVENUES							
5. Cash Received in Current Year	1,070,059.74	76,135.85	7,058,369.00	536,994.00	50,884.96	323.98	
6. Amounts included in Line 5 for Prior Yr Adj							
7a. Accounts Receivable (2e-5-6)	184,694.00	12,264.00	-	-	21,237.66		-
7b. Non-Current Accts Receivable							
7c. Current Accounts Receivable(7a-7b)	184,694.00	12,264.00	-	-	21,237.66		-
8. Contributed Matching Funds						1,486.00	
9. Total Available(5+7c+8)	1,254,753.74	88,399.85	7,058,369.00	536,994.00	72,122.62	1,809.98	-
EXPENDITURES							
10. Donor Authorized Expenditures	1,254,753.74	88,399.85	7,058,369.00	536,994.00	72,122.62	-	663,976.56
11. Non-Donor Authorized Exp.							
12. Total Expenditures (9+10)	1,254,753.74	88,399.85	7,058,369.00	536,994.00	72,122.62	-	663,976.56
RESTRICTED ENDING FUND BALANCE							
13. Current Year (4-10)	-	-	-	-	-	57,546.98	-

STATE PROGRAM NAME-RESTRICTED ENDING BAL.	California Clean Energy Jobs Act	Fund 01 Lottery Inst Materials	Fund 01 Lottery Inst Materials	CalWORKs for ROP	Adult Education Block Grant	Special Education	Early Education Infant Special Ed
STATE ID NUMBER	25229	10056	10056	23434	25313	23100	23833
RESOURCE CODE	09-6230	01-6300	09-6300	11-6371	11-6391	6500	6510
REVENUE OBJECT	8590	8560	8560	8590	8590	8677/8097/8792	8311
LOCAL DESCRIPTION							
AWARD							
1a. Prior Year Restricted Ending Balance	149,033.63	794,705.15	35,399.35	16,697.00	194,606.10		
1b. Restr. Bal Transfers-Obj 8997							
1c. Adj Pr Yr Restricted Ending Bal (1a+1b)	149,033.63	794,705.15	35,399.35	16,697.00	194,606.10	0.00	
2a. Current Year Award		409,811.54	30,213.94	16,093.00	388,457.00	3,934,328.79	12,325.00
2b. Other Adjustments							
2c. Adjust Current Year Award (2a+2b)	-	409,811.54	30,213.94	16,093.00	388,457.00	3,934,328.79	
3. Required Matching Funds/Other							
4. Total Available Award (1c+2c+3)	149,033.63	1,204,516.69	65,613.29	32,790.00	583,063.10	3,934,328.79	
REVENUES							
5. Cash Received in Current Year		277,564.83	19,690.85	16,697.00	323,825.00	3,072,036.80	-
6. Amounts included in Line 5 for Prior Yr Adj							
7a. Accounts Receivable (2e-5-6)	-	132,246.71	10,523.09	16,093.00	64,632.00	862,291.99	12,325.00
7b. Non-Current Accts Receivable							
7c. Current Accounts Receivable(7a-7b)	-	132,246.71	10,523.09		64,632.00	862,291.99	12,325.00
8. Contributed Matching Funds							
9. Total Available(5+7c+8)	-	409,811.54	30,213.94	32,790.00	388,457.00	3,934,328.79	12,325.00
EXPENDITURES							
10. Donor Authorized Expenditures	113,719.44	153,850.52	18,991.15	-	346,045.21	3,934,328.79	
11. Non-Donor Authorized Exp.						11,674,556.42	
12. Total Expenditures (9+10)	113,719.44	153,850.52	18,991.15	-	346,045.21	15,608,885.21	-
RESTRICTED ENDING FUND BALANCE							
13. Current Year (4-10)	35,314.19	1,050,666.17	46,622.14	32,790.00	237,017.89	-	12,325.00

STATE PROGRAM NAME- RESTRICTED ENDING BAL.	Special Ed: Mental Health Services	Classified School Employee PD Block Grant	Classified School Employee PD Block Grant	SB117 Covid-19 Response Fund	SB117 Covid-19 Response Fund	Classified School Employee Assistance Program	State Learning Loss Mitigation Funds
STATE ID NUMBER	25176	25425	25425	25487	25487	25424	10150
RESOURCE CODE	6512	01-7311	09-7311	01-7388	09-7388	01-7415	01-7420
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION							
AWARD							
1a. Prior Year Restricted Ending Balance		63,483.00	2,683.00				
1b. Restr. Bal Transfers-Obj 8997							
1c. Adj Pr Yr Restricted Ending Bal (1a+1b)	0.00	63,483.00					
2a. Current Year Award	497,083.00			133,655.00	9,627.00	192,576.00	
2b. Other Adjustments							
2c. Adjust Current Year Award (2a+2b)	497,083.00	-	-	133,655.00		192,576.00	
3. Required Matching Funds/Other							
4. Total Available Award (1c+2c+3)	497,083.00	63,483.00	2,683.00	133,655.00	9,627.00	192,576.00	-
REVENUES							
5. Cash Received in Current Year		-		133,655.00	9,627.00	-	
6. Amounts included in Line 5 for Prior Yr Adj							
7a. Accounts Receivable (2e-5-6)	497,083.00					192,576.00	
7b. Non-Current Accts Receivable							
7c. Current Accounts Receivable(7a-7b)	497,083.00						
8. Contributed Matching Funds						15,409.56	
9. Total Available(5+7c+8)	497,083.00	-	2,683.00	133,655.00	9,627.00	207,985.56	
EXPENDITURES							
10. Donor Authorized Expenditures	497,083.00	-	2,683.00	1,885.00	-	192,576.00	169,134.69
11. Non-Donor Authorized Exp.	17,877.34					15,409.56	
12. Total Expenditures (9+10)	514,960.34	-	2,683.00	1,885.00	-	207,985.56	
RESTRICTED ENDING FUND BALANCE							
13. Current Year (4-10)	-	63,483.00	-	131,770.00	9,627.00	-	(169,134.69)

STATE PROGRAM NAME- RESTRICTED ENDING BAL.	State Learning Loss Mitigation Funds	Low Performing Students	Low Performing Students	Total
STATE ID NUMBER	10150	25420	25420	
RESOURCE CODE	09-7420	01-7510	09-7510	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION				
AWARD				
1a. Prior Year Restricted Ending Balance		359,643.00	37,962.00	2,373,925.79
1b. Restr. Bal Transfers-Obj 8997				-
1c. Adj Pr Yr Restricted Ending Bal (1a+1b)				1,973,637.79
2a. Current Year Award				13,678,414.48
2b. Other Adjustments				956,395.00
2c. Adjust Current Year Award (2a+2b)		-	-	14,612,857.48
3. Required Matching Funds/Other				-
4. Total Available Award (1c+2c+3)	-	359,643.00	37,962.00	16,996,410.27
REVENUES				
5. Cash Received in Current Year				12,645,864.01
6. Amounts included in Line 5 for Prior Yr Adj				-
7a. Accounts Receivable (2e-5-6)				2,005,966.45
7b. Non-Current Accts Receivable				-
7c. Current Accounts Receivable(7a-7b)				1,797,297.45
8. Contributed Matching Funds				16,895.56
9. Total Available(5+7c+8)	-	-		14,671,409.02
EXPENDITURES				
10. Donor Authorized Expenditures		219,792.22	37,962.00	15,362,666.79
11. Non-Donor Authorized Exp.				11,707,843.32
12. Total Expenditures (9+10)		219,792.22	37,962.00	26,901,375.42
RESTRICTED ENDING FUND BALANCE				
13. Current Year (4-10)	-	139,850.78	-	1,647,878.46

	Ongoing Major Maintenance	NonAgency DCTV	Gift Acct	Gift Acct - Charter	Gift Acct - Adult Education	Gift Acct - Child Development	Gift Acct
RESOURCE CODE	8150	8505	01-9010	09-9010	11-9010	12-9010	13-9010
REVENUE OBJECT	8980	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION							
AWARD							
1a. Prior Year Restricted Ending Balance		9,445.57	2,876,379.49	47,211.99	2,416.01	-	-
1b. Restr Bal Transf-Obj 8997							
1c. Adj Pr Yr Restricted Ending Bal (1a+1b)	-	9,445.57	2,876,379.49	47,211.99	2,416.01	-	-
2a. Current Year Award	3,030,854.00		3,383,212.72		244,460.18	138,299.36	200.00
2b. Other Adjustments (8650/8699)	339,547.32						
2c. Adj Curr Yr Award (2a+2b)	3,370,401.32	-	3,383,212.72	-	244,460.18	138,299.36	200.00
3. Required Matching Funds/Other			88,173.38			147,492.64	
4. Total Available Award (1c+2c+3)	3,370,401.32	9,445.57	6,347,765.59	47,211.99	246,876.19	285,792.00	200.00
REVENUES							
5. Cash Received in Current Year	339,547.32		3,102,495.41	41,390.76	207,450.26	138,299.36	200.00
6. Amounts included in Line 5 for Prior Yr Adj							
7a. Accounts Receivable (2c-5-6)	-	-	280,717.31		37,009.92	-	-
7b. Non-Current Accts Receivable	-						
7c. Current Accounts Receivable(7a-7b)	-	-	280,717.31	-	37,009.92	-	-
8. Contributed Matching Funds	3,030,854.00		-			147,492.64	
9. Total Available(5+7c+8)	3,370,401.32	-	3,383,212.72	88,602.75	244,460.18	285,792.00	200.00
EXPENDITURES							
10. Donor Authorized Expenditures	3,370,401.32		3,922,890.78	47,960.08	244,943.79	138,299.36	-
11. Non-Donor Authorized Exp.						147,492.64	
12. Total Expenditures (10+11)	3,370,401.32	-	3,922,890.78	47,960.08	244,943.79	285,792.00	-
RESTRICTED ENDING FUND BALANCE							
13. Current Year (4-10)	-	9,445.57	2,424,874.81	40,642.67	1,932.40	-	200.00

	Special Ed Facilities	Total
RESOURCE CODE	9500	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION		
AWARD		
1a. Prior Year Restricted Ending Balance	1,442.59	2,936,895.65
1b. Restr Bal Transf-Obj 8997		-
1c. Adj Pr Yr Restricted Ending Bal (1a+1b)	1,442.59	2,936,895.65
2a. Current Year Award		6,797,026.26
2b. Other Adjustments (8650/8699)		339,547.32
2c. Adj Curr Yr Award (2a+2b)	-	7,136,573.58
3. Required Matching Funds/Other		235,666.02
4. Total Available Award (1c+2c+3)	1,442.59	10,309,135.25
REVENUES		
5. Cash Received in Current Year		3,829,383.11
6. Amounts included in Line 5 for Prior Yr Adj		-
7a. Accounts Receivable (2c-5-6)	-	317,727.23
7b. Non-Current Accts Receivable		-
7c. Current Accounts Receivable(7a-7b)	-	317,727.23
8. Contributed Matching Funds	-	3,178,346.64
9. Total Available(5+7c+8)	1,442.59	7,374,111.56
EXPENDITURES		
10. Donor Authorized Expenditures	1,442.59	7,725,937.92
11. Non-Donor Authorized Exp.		147,492.64
12. Total Expenditures (10+11)	1,442.59	7,873,430.56
RESTRICTED ENDING FUND BALANCE		
13. Current Year (4-10)	-	2,477,095.45

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	0.01	830,104.50	830,104.51
2. State Lottery Revenue	8560	1,343,153.59		440,025.48	1,783,179.07
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,343,153.59	0.01	1,270,129.98	2,613,283.58
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,123,031.00			1,123,031.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	220,122.59			220,122.59
4. Books and Supplies	4000-4999	0.00		77,416.80	77,416.80
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			95,424.87	95,424.87
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,343,153.59	0.00	172,841.67	1,515,995.26
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.01	1,097,288.31	1,097,288.32
D. COMMENTS:					
Instructional grading, and instructional software was purchased out of Resource 6300, Restricted Lottery. There were also curriculum adoption purchases made with Houghton Mifflin, Follett Education, Benchmark and math curriculum Open Up Resources (OUR).					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	725,921.97	199,221.16	18,323.85	173,712.42	9,095,688.54	277,889.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	392.14	392.14	392.14	392.14	368.28	28.00	
3100 Alternative Schools							
3200 Continuation Schools	5.60	5.60	5.60	5.60	5.00		
3300 Independent Study Centers	9.55	9.55	9.55	9.55	3.87		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	5.80	5.80	5.80	5.80	3.68		
4110 Regular Education, Adult	1.72	1.72	1.72	1.72			
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	1.10	1.10	1.10	1.10	1.05		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	51.10	51.10	51.10	51.10	21.87		
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	4.00	4.00	4.00	4.00			
Other Funds Description							
-- Adult Education (Fund 11)					5.00		
-- Child Development (Fund 12)					6.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	471.01	471.01	471.01	471.01	414.75	28.00	0.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	60,048,270.29	9,284,574.87	69,332,845.16	5,732,061.45	75,064,906.61	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	863,624.49	122,935.20	986,559.69	81,563.37	1,068,123.06	
3300	Independent Study Centers	1,383,112.74	107,522.62	1,490,635.36	123,237.60	1,613,872.96	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	965,391.20	94,461.27	1,059,852.47	87,622.82	1,147,475.29	
4110	Regular Education, Adult	0.00	4,079.63	4,079.63	337.28	4,416.91	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	124,217.23	25,636.12	149,853.35	12,389.06	162,242.41	
4850	Migrant Education	49,635.15	0.00	49,635.15	4,103.56	53,738.71	
5000-5999	Special Education	19,362,470.12	600,823.86	19,963,293.98	1,650,456.25	21,613,750.23	
6000	Regional Occupational Ctr/Prg (ROC/P)	271.83	0.00	271.83	22.47	294.30	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	1,923,292.92	0.00	1,923,292.92	159,007.37	2,082,300.29	
8100	Community Services	111,753.18	0.00	111,753.18	9,239.14	120,992.32	
8500	Child Care and Development Services	4,858.83	9,487.51	14,346.34	1,186.08	15,532.42	
Other Costs							
----	Food Services				0.00	0.00	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				1,522,559.90	1,522,559.90	
----	Other Outgo				1,715,881.62	1,715,881.62	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		241,235.86	241,235.86	321,611.25	562,847.11	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(150,890.45)	(150,890.45)	
----	Total General Fund and Charter Schools Funds Expenditures	84,836,897.98	10,490,756.94	95,327,654.92	8,031,947.25	3,238,441.52	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	44,828,814.75	1,386,711.04	1,769,847.96	5,711,323.88	4,865,421.11	30,499.91	1,449,756.65			5,894.99	0.00	60,048,270.29
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	582,510.65	0.00	0.00	189,646.41	91,467.43	0.00	0.00			0.00	0.00	863,624.49
3300	Independent Study Centers	1,027,333.83	241.40	11,983.48	248,532.25	95,021.78	0.00	0.00			0.00	0.00	1,383,112.74
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	841,938.31	31,250.75	0.00	7,333.91	63,259.46	0.00	21,608.77			0.00	0.00	965,391.20
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	122,851.89	405.77	0.00	0.00	138.70	820.87	0.00			0.00	0.00	124,217.23
4850	Migrant Education	40,223.15	0.00	0.00	0.00	0.00	9,412.00	0.00			0.00	0.00	49,635.15
5000-5999	Special Education	13,480,616.14	1,060,761.54	0.00	154,396.31	4,298,297.09	368,399.04	0.00			0.00	0.00	19,362,470.12
6000	ROC/P	154.85	0.00	0.00	116.98	0.00	0.00	0.00			0.00	0.00	271.83
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,923,292.92	0.00	0.00	1,923,292.92
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	111,753.18	0.00	0.00	0.00	111,753.18
8500	Child Care and Development Services	4,858.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,858.83
Total Direct Charged Costs		60,929,302.40	2,479,370.50	1,781,831.44	6,311,349.74	9,413,605.57	409,131.82	1,471,365.42	111,753.18	1,923,292.92	5,894.99	0.00	84,836,897.98

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	930,109.20	8,354,465.67	0.00	9,284,574.87
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	13,282.54	109,652.66	0.00	122,935.20
3300	Independent Study Centers	22,651.46	84,871.16	0.00	107,522.62
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	13,756.91	80,704.36	0.00	94,461.27
4110	Regular Education, Adult	4,079.63	0.00	0.00	4,079.63
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	2,609.06	23,027.06	0.00	25,636.12
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	121,203.10	479,620.76	0.00	600,823.86
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	9,487.51	0.00	0.00	9,487.51
Other Funds					
--	Adult Education (Fund 11)		109,652.66		109,652.66
--	Child Development (Fund 12)	0.00	131,583.20	0.00	131,583.20
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,117,179.41	9,373,577.53	0.00	10,490,756.94

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,264,796.56
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	53,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,897,185.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,967,855.80
5	Total Central Administration Costs in General Fund and Charter Schools Funds	8,182,837.71
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	84,836,897.98
2	Total Allocated Costs (from Form PCR, Column 2, Total)	10,490,756.94
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	95,327,654.92
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	597,252.55
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	512,104.98
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,539,494.56
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,648,852.09
D. Total Direct Charged and Allocated Costs (B3 + C5)		98,976,507.01
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.27%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,522,559.90		1,522,559.90
Other Outgo (Objects 1000-7999)				1,715,881.62	1,715,881.62
Total Other Costs	0.00	0.00	1,522,559.90	1,715,881.62	3,238,441.52

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,113
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	367,625.65	0.00	0.00	0.00	547,911.40	1,388,288.44	3,875,244.17		6,179,069.66
2000-2999	Classified Salaries	146,488.91	0.00	0.00	0.00	359,870.20	4,211,109.52	2,111,437.70		6,828,906.33
3000-3999	Employee Benefits	181,948.52	0.00	0.00	0.00	305,415.28	1,967,812.01	2,217,714.07		4,672,889.88
4000-4999	Books and Supplies	11,797.15	0.00	0.00	0.00	4,587.23	34,217.76	26,224.03		76,826.17
5000-5999	Services and Other Operating Expenditures	1,791,893.92	0.00	0.00	0.00	948.24	(189,417.56)	1,353.48		1,604,778.08
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,499,754.15	0.00	0.00	0.00	1,218,732.35	7,412,010.17	8,231,973.45	0.00	19,362,470.12
7310	Transfers of Indirect Costs	1,013,213.00	0.00	0.00	0.00	0.00	0.00	0.00		1,013,213.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	600,823.89								600,823.89
	Total Indirect Costs and PCR Allocations	1,614,036.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,614,036.89
	TOTAL COSTS	4,113,791.04	0.00	0.00	0.00	1,218,732.35	7,412,010.17	8,231,973.45	0.00	20,976,507.01
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	94,173.78	48,546.77	0.00		142,720.55
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	138,819.07	1,433,258.34	645,234.53		2,217,311.94
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	63,319.32	519,147.79	221,160.60		803,627.71
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	289.00	0.00	22,902.10		23,191.10
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	24,427.69	0.00		24,427.69
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	296,601.17	2,025,380.59	889,297.23	0.00	3,211,278.99
7310	Transfers of Indirect Costs	102,387.00	0.00	0.00	0.00	0.00	0.00	0.00		102,387.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	102,387.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,387.00
	TOTAL BEFORE OBJECT 8980	102,387.00	0.00	0.00	0.00	296,601.17	2,025,380.59	889,297.23	0.00	3,313,665.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									1,608,115.89
										1,705,550.10

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	367,625.65	0.00	0.00	0.00	453,737.62	1,339,741.67	3,875,244.17		6,036,349.11
2000-2999	Classified Salaries	146,488.91	0.00	0.00	0.00	221,051.13	2,777,851.18	1,466,203.17		4,611,594.39
3000-3999	Employee Benefits	181,948.52	0.00	0.00	0.00	242,095.96	1,448,664.22	1,996,553.47		3,869,262.17
4000-4999	Books and Supplies	11,797.15	0.00	0.00	0.00	4,298.23	34,217.76	3,321.93		53,635.07
5000-5999	Services and Other Operating Expenditures	1,791,893.92	0.00	0.00	0.00	948.24	(213,845.25)	1,353.48		1,580,350.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,499,754.15	0.00	0.00	0.00	922,131.18	5,386,629.58	7,342,676.22	0.00	16,151,191.13
7310	Transfers of Indirect Costs	910,826.00	0.00	0.00	0.00	0.00	0.00	0.00		910,826.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	600,823.89								600,823.89
	Total Indirect Costs and PCR Allocations	1,511,649.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,511,649.89
	TOTAL BEFORE OBJECT 8980	4,011,404.04	0.00	0.00	0.00	922,131.18	5,386,629.58	7,342,676.22	0.00	17,662,841.02
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,608,115.89
	TOTAL COSTS									19,270,956.91
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	202.20	0.00		202.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	91.32	5,032.04	456.54		5,579.90
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	7.94	535.89	39.73		583.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	924,397.00	0.00	0.00	0.00	0.00	1,442.59	0.00		925,839.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	924,397.00	0.00	0.00	0.00	99.26	7,212.72	496.27	0.00	932,205.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	924,397.00	0.00	0.00	0.00	99.26	7,212.72	496.27	0.00	932,205.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,608,115.89
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									11,692,433.76
	TOTAL COSTS									14,232,754.90

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

2018-19 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	19,989,873.15	14,630,754.79
2. Enter audit adjustments of 2018-19 special education expenditures from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2019-20 special education beginning fund balances from SACS2020ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2018-19 Expenditures, Adjusted for 2019-20 MOE Calculation (Sum lines 1 through 4)	19,989,873.15	14,630,754.79
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2018-19 Report SEMA, 2018-19 Expenditures by LEA (LE-CY) worksheet	1,070.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2018-19 Unduplicated Pupil Count, Adjusted for 2019-20 MOE Calculation (Line C1 plus Line C2)	1,070.00	

SELPA: Yolo County (BH)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Expenditures by LEA (LE-CY) and the 2018-19 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Yolo County (BH)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	_____

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e) _____

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Yolo County (BH)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	20,976,507.01		
b. Less: Expenditures paid from federal sources	1,705,550.10		
c. Expenditures paid from state and local sources	19,270,956.91	19,989,873.15	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		19,989,873.15	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	19,270,956.91	19,989,873.15	(718,916.24)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	20,976,507.01		
b. Less: Expenditures paid from federal sources	1,705,550.10		
c. Expenditures paid from state and local sources	19,270,956.91	19,989,873.15	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		19,989,873.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	19,270,956.91	19,989,873.15	
d. Special education unduplicated pupil count	1,113	1,070	
e. Per capita state and local expenditures (A2c/A2d)	17,314.43	18,682.12	(1,367.69)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Yolo County (BH)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	14,232,754.90	14,630,754.79	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>14,630,754.79</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>14,232,754.90</u>	<u>14,630,754.79</u>	<u>(397,999.89)</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	14,232,754.90	14,630,754.79	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>14,630,754.79</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>14,232,754.90</u>	<u>14,630,754.79</u>	
b. Special education unduplicated pupil count	<u>1,113</u>	<u>1,070</u>	
c. Per capita local expenditures (B2a/B2b)	<u>12,787.74</u>	<u>13,673.60</u>	<u>(885.86)</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Mallory Arevalos
Contact Name

530-757-5300
Telephone Number

Director of Fiscal Services
Title

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Email Address

SELPA: Yolo County (BH)

Object Code	Description	Yolo COE (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Yolo County (BH)

Object Code	Description	Adjustments*	Total
TOTAL EXPENDITURES - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: Yolo County (BH)

Object Code	Description	Yolo COE (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Yolo County (BH)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								1,113
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	383,763.48	0.00	0.00	0.00	518,725.57	5,572,863.15		6,475,352.20
2000-2999	Classified Salaries	141,748.99	0.00	0.00	0.00	372,218.09	6,318,951.84		6,832,918.92
3000-3999	Employee Benefits	147,099.00	0.00	0.00	0.00	257,243.21	4,056,929.52		4,461,271.73
4000-4999	Books and Supplies	17,933.00	0.00	0.00	0.00	4,481.00	108,339.00		130,753.00
5000-5999	Services and Other Operating Expenditures	1,973,319.00	0.00	0.00	0.00	948.00	257,257.00		2,231,524.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,663,863.47	0.00	0.00	0.00	1,153,615.87	16,314,340.51	0.00	20,131,819.85
7310	Transfers of Indirect Costs	1,111,440.00	0.00	0.00	0.00	0.00	0.00		1,111,440.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,111,440.00	0.00	0.00	0.00	0.00	0.00	0.00	1,111,440.00
	TOTAL COSTS	3,775,303.47	0.00	0.00	0.00	1,153,615.87	16,314,340.51	0.00	21,243,259.85
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	383,763.48	0.00	0.00	0.00	423,058.85	5,482,716.15		6,289,538.48
2000-2999	Classified Salaries	141,748.99	0.00	0.00	0.00	219,080.20	4,357,360.45		4,718,189.64
3000-3999	Employee Benefits	147,099.00	0.00	0.00	0.00	192,496.21	3,372,005.52		3,711,600.73
4000-4999	Books and Supplies	12,933.00	0.00	0.00	0.00	4,145.00	75,590.00		92,668.00
5000-5999	Services and Other Operating Expenditures	1,973,319.00	0.00	0.00	0.00	948.00	182,257.00		2,156,524.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,658,863.47	0.00	0.00	0.00	839,728.26	13,469,929.12	0.00	16,968,520.85
7310	Transfers of Indirect Costs	913,896.00	0.00	0.00	0.00	0.00	0.00		913,896.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	913,896.00	0.00	0.00	0.00	0.00	0.00	0.00	913,896.00
	TOTAL BEFORE OBJECT 8980	3,572,759.47	0.00	0.00	0.00	839,728.26	13,469,929.12	0.00	17,882,416.85
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,567,308.00
	TOTAL COSTS								19,449,724.85

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	214.12		214.12	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	181.00	8,733.00		8,914.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	53.21	2,607.52		2,660.73	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	975,000.00	0.00	0.00	0.00	0.00	0.00		975,000.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	975,000.00	0.00	0.00	0.00	234.21	11,554.64	0.00	986,788.85	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	975,000.00	0.00	0.00	0.00	234.21	11,554.64	0.00	986,788.85	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,567,308.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									12,572,557.00
	TOTAL COSTS									15,126,653.85

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,113
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	367,625.65	0.00	0.00	0.00	547,911.40	1,388,288.44	3,875,244.17		6,179,069.66
2000-2999	Classified Salaries	146,488.91	0.00	0.00	0.00	359,870.20	4,211,109.52	2,111,437.70		6,828,906.33
3000-3999	Employee Benefits	181,948.52	0.00	0.00	0.00	305,415.28	1,967,812.01	2,217,714.07		4,672,889.88
4000-4999	Books and Supplies	11,797.15	0.00	0.00	0.00	4,587.23	34,217.76	26,224.03		76,826.17
5000-5999	Services and Other Operating Expenditures	1,791,893.92	0.00	0.00	0.00	948.24	(189,417.56)	1,353.48		1,604,778.08
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,499,754.15	0.00	0.00	0.00	1,218,732.35	7,412,010.17	8,231,973.45	0.00	19,362,470.12
7310	Transfers of Indirect Costs	1,013,213.00	0.00	0.00	0.00	0.00	0.00	0.00		1,013,213.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	600,823.89								600,823.89
	Total Indirect Costs	1,013,213.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,013,213.00
	TOTAL COSTS	3,512,967.15	0.00	0.00	0.00	1,218,732.35	7,412,010.17	8,231,973.45	0.00	20,375,683.12
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	94,173.78	48,546.77	0.00		142,720.55
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	138,819.07	1,433,258.34	645,234.53		2,217,311.94
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	63,319.32	519,147.79	221,160.60		803,627.71
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	289.00	0.00	22,902.10		23,191.10
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	24,427.69	0.00		24,427.69
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	296,601.17	2,025,380.59	889,297.23	0.00	3,211,278.99
7310	Transfers of Indirect Costs	102,387.00	0.00	0.00	0.00	0.00	0.00	0.00		102,387.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	102,387.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,387.00
	TOTAL BEFORE OBJECT 8980	102,387.00	0.00	0.00	0.00	296,601.17	2,025,380.59	889,297.23	0.00	3,313,665.99
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,608,115.89
	TOTAL COSTS									1,705,550.10

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	367,625.65	0.00	0.00	0.00	453,737.62	1,339,741.67	3,875,244.17		6,036,349.11
2000-2999	Classified Salaries	146,488.91	0.00	0.00	0.00	221,051.13	2,777,851.18	1,466,203.17		4,611,594.39
3000-3999	Employee Benefits	181,948.52	0.00	0.00	0.00	242,095.96	1,448,664.22	1,996,553.47		3,869,262.17
4000-4999	Books and Supplies	11,797.15	0.00	0.00	0.00	4,298.23	34,217.76	3,321.93		53,635.07
5000-5999	Services and Other Operating Expenditures	1,791,893.92	0.00	0.00	0.00	948.24	(213,845.25)	1,353.48		1,580,350.39
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,499,754.15	0.00	0.00	0.00	922,131.18	5,386,629.58	7,342,676.22	0.00	16,151,191.13
7310	Transfers of Indirect Costs	910,826.00	0.00	0.00	0.00	0.00	0.00	0.00		910,826.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	600,823.89								600,823.89
	Total Indirect Costs	910,826.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	910,826.00
	TOTAL BEFORE OBJECT 8980	3,410,580.15	0.00	0.00	0.00	922,131.18	5,386,629.58	7,342,676.22	0.00	17,062,017.13
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,608,115.89
	TOTAL COSTS									18,670,133.02
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	202.20	0.00		202.20
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	91.32	5,032.04	456.54		5,579.90
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	7.94	535.89	39.73		583.56
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	924,397.00	0.00	0.00	0.00	0.00	1,442.59	0.00		925,839.59
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	924,397.00	0.00	0.00	0.00	99.26	7,212.72	496.27	0.00	932,205.25
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	924,397.00	0.00	0.00	0.00	99.26	7,212.72	496.27	0.00	932,205.25
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,608,115.89
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									11,692,433.76
	TOTAL COSTS									14,232,754.90

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

SELPA: Yolo County (BH)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Budget by LEA (LB-B) and the 2019-20 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Yolo County (BH)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	_____	0.00
Maximum available for MOE reduction (50% of increase in funding)	_____	0.00 (a)
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	_____	0.00 (b)

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	_____	0.00 (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e) _____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	_____	0.00 (f)

<p>Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
--

SELPA: Yolo County (BH)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2020-21	Actual Expenditures Comparison Year FY 2019-20	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	21,243,259.85		
b. Less: Expenditures paid from federal sources	1,793,535.00		
c. Expenditures paid from state and local sources	19,449,724.85	19,270,956.91	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		19,270,956.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	19,449,724.85	19,270,956.91	178,767.94

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

	Budgeted Amounts FY 2020-21	Comparison Year FY 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	21,243,259.85		
b. Less: Expenditures paid from federal sources	1,793,535.00		
c. Expenditures paid from state and local sources	19,449,724.85	19,270,956.91	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		19,270,956.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	19,449,724.85	19,270,956.91	
d. Special education unduplicated pupil count	1113	1113	
e. Per capita state and local expenditures (A2c/A2d)	17,475.04	17,314.43	160.61

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Yolo County (BH)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2020-21	Comparison Year FY 2019-20	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	15,126,653.85	14,232,754.90	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,232,754.90	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>15,126,653.85</u>	<u>14,232,754.90</u>	<u>893,898.95</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2020-21	Comparison Year 2019-20	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	15,126,653.85	14,232,754.90	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		14,232,754.90	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>15,126,653.85</u>	<u>14,232,754.90</u>	
b. Special education unduplicated pupil count	<u>1,113</u>	<u>1,113</u>	
c. Per capita local expenditures (B2a/B2b)	<u>13,590.88</u>	<u>12,787.74</u>	<u>803.14</u>

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Mallory Arevalos
Contact Name

530-757-5300
Telephone Number

Director of Fiscal Services
Title

marevalos@djUSD.net
Email Address

SELPA: Yolo County (BH)

Object Code	Description	Yolo COE (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SELPA: Yolo County (BH)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: Yolo County (BH)

Object Code	Description	Yolo COE (BH00)	Davis Joint Unified (BH01)	Esparto Unified (BH02)	Washington Unified (BH03)	Winters Joint Unified (BH04)	Woodland Joint Unified (BH05)
BUDGET - Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)						
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Yolo County (BH)

Object Code	Description	Adjustments*	Total
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,569,178.76)	0.00	(299,372.45)				
Other Sources/Uses Detail					0.00	805,252.80		
Fund Reconciliation							2,243,545.70	765,799.34
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,557,901.14	0.00	148,482.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							130,798.80	1,703,012.70
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	9.00	0.00	23,322.45	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							393.53	23,781.02
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	21,518.21	0.00	31,917.00	0.00				
Other Sources/Uses Detail					193,023.06	0.00		
Fund Reconciliation							495.70	69,637.50
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(12,119.59)	95,651.00	0.00				
Other Sources/Uses Detail					595,251.74	0.00		
Fund Reconciliation							93.42	444,032.20
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							28,020.00	2,540.73
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							618,483.51	29,463.61
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,100,000.00	0.00		
Fund Reconciliation							1,100,000.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	1,870.00	0.00						
Other Sources/Uses Detail					1,900,000.00	1,100,000.00		
Fund Reconciliation							0.00	1,100,541.55
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,900,000.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					16,978.00	0.00		
Fund Reconciliation							16,978.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,581,298.35	(1,581,298.35)	299,372.45	(299,372.45)	3,805,252.80	3,805,252.80	4,138,808.66	4,138,808.65

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Unaudited Actuals
2020-21 Budget
Technical Review Checks

Davis Joint Unified

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

EXCEPTION

ACCOUNT					RESOURCE	VALUE	
FD	RS	PY	GO	FN			OB
01	3220	0	0000	0000	9791	3220	-128,487.14
Explanation:Federal COVID relief, R3220 CARES ACT CRF funds							
01	3215	0	0000	0000	8290	3215	488,072.00
Explanation:Federal COVID relief, R3215 GEER funds							
01	3215	0	0000	7210	7310	3215	24,345.00
01	3215	0	0000	8100	4300	3215	25,000.00
01	3215	0	1110	1000	5600	3215	260,000.00
01	3215	0	1110	1000	5800	3215	105,000.00
01	3215	0	1110	1000	5900	3215	50,000.00
01	3215	0	1110	2100	4300	3215	13,072.00
01	3215	0	1110	3140	4300	3215	10,655.00
01	3220	0	0000	0000	8290	3220	2,927,923.00
Explanation:Federal COVID relief, R3220 CARES ACT CRF funds							
01	3220	0	0000	7210	7310	3220	151,324.00
01	3220	0	0000	7700	2200	3220	7,500.00
01	3220	0	0000	7700	3202	3220	1,553.00
01	3220	0	0000	7700	3302	3220	574.00
01	3220	0	0000	7700	3502	3220	4.00
01	3220	0	0000	7700	3602	3220	75.00
01	3220	0	0000	7700	5800	3220	4,500.00
01	3220	0	0000	8100	4300	3220	20,751.00
01	3220	0	0000	8100	5800	3220	12,500.00
01	3220	0	0000	8100	6400	3220	75,504.00
01	3220	0	1110	1000	1100	3220	959,890.00
01	3220	0	1110	1000	2100	3220	529,069.00
01	3220	0	1110	1000	3101	3220	155,022.00
01	3220	0	1110	1000	3201	3220	103,999.00
01	3220	0	1110	1000	3202	3220	6,017.00

01-3220-0-1110-1000-3301	3220	15,036.00
01-3220-0-1110-1000-3302	3220	40,474.00
01-3220-0-1110-1000-3501	3220	480.00
01-3220-0-1110-1000-3502	3220	264.00
01-3220-0-1110-1000-3601	3220	9,607.00
01-3220-0-1110-1000-3602	3220	5,294.00
01-3220-0-1110-1000-4300	3220	20,525.00
01-3220-0-1110-1000-5710	3220	20,000.00
01-3220-0-1110-1000-5800	3220	339,604.00
01-3220-0-1110-1000-5900	3220	180,000.00
01-3220-0-1110-2100-1900	3220	8,377.00
01-3220-0-1110-2100-3101	3220	1,353.00
01-3220-0-1110-2100-3301	3220	121.00
01-3220-0-1110-2100-3501	3220	4.00
01-3220-0-1110-2100-3601	3220	84.00
01-3220-0-1110-2420-3202	3220	163.00
01-3220-0-1110-2420-3302	3220	60.00
01-3220-0-1110-2420-3602	3220	8.00
01-3220-0-1110-2700-2400	3220	7,847.00
01-3220-0-1110-2700-3202	3220	1,624.00
01-3220-0-1110-2700-3302	3220	600.00
01-3220-0-1110-2700-3502	3220	4.00
01-3220-0-1110-2700-3602	3220	79.00
01-3220-0-1110-3110-1200	3220	10,447.00
01-3220-0-1110-3110-3101	3220	1,687.00
01-3220-0-1110-3110-3301	3220	152.00
01-3220-0-1110-3110-3501	3220	5.00
01-3220-0-1110-3110-3601	3220	105.00
01-3220-0-1110-3110-5800	3220	25,000.00
01-3220-0-1110-3140-1200	3220	8,000.00
01-3220-0-1110-3140-3101	3220	1,292.00
01-3220-0-1110-3140-3301	3220	116.00
01-3220-0-1110-3140-3501	3220	4.00
01-3220-0-1110-3140-3601	3220	80.00
01-3220-0-1110-3140-4300	3220	20,000.00
01-3220-0-1110-3600-5710	3220	365.00
01-3220-0-5001-2700-4300	3220	5,000.00
01-3220-0-5760-1110-1100	3220	20,000.00
01-3220-0-5760-1110-3101	3220	3,230.00
01-3220-0-5760-1110-3302	3220	290.00
01-3220-0-5760-1110-3501	3220	10.00
01-3220-0-5760-1110-3601	3220	200.00
01-3220-0-5760-1110-4300	3220	10,000.00
01-3220-0-5760-1110-5800	3220	75,000.00
01-3220-0-9000-8100-4300	3220	56,800.00
01-3220-0-9000-8100-5800	3220	10,250.00
01-7420-0-0000-0000-8520	7420	595,106.00
Explanation:Federal COVID relief, R7420 Prop98		
01-7420-0-0000-7210-7310	7420	28,200.00
01-7420-0-0000-8100-4300	7420	60,000.00
01-7420-0-0000-9300-7616	7420	49,466.00
01-7420-0-1110-1000-1100	7420	20,000.00
01-7420-0-1110-1000-5600	7420	260,000.00
01-7420-0-1110-1000-5800	7420	25,000.00
01-7420-0-1110-1000-5900	7420	53,834.00
01-7420-0-1110-2100-1900	7420	19,896.00
01-7420-0-1110-2100-3101	7420	3,213.00
01-7420-0-1110-2100-3301	7420	288.00
01-7420-0-1110-2100-3501	7420	10.00
01-7420-0-1110-2100-3601	7420	199.00

01-7420-0-1110-3900-4300	7420	50,000.00
01-7420-0-5760-1110-5800	7420	25,000.00
09-3215-0-0000-0000-8290	3215	29,901.00
Explanation:Federal COVID relief, R3215 GEER funds		
13-7420-0-0000-3700-2200	7420	38,145.00
Explanation:Federal COVID relief, R7420 Prop98		
13-7420-0-0000-3700-3202	7420	7,970.00
13-7420-0-0000-3700-3302	7420	2,946.00
13-7420-0-0000-3700-3502	7420	20.00
13-7420-0-0000-3700-3602	7420	385.00
13-7420-0-0000-9300-8916	7420	49,466.00
09-3215-0-0000-7210-7350	3215	1,513.00
Explanation:Federal COVID relief, R3215 GEER funds		
09-3215-0-1110-1000-4400	3215	28,388.00
09-3220-0-0000-0000-8290	3220	182,389.00
Explanation:Federal COVID relief, R3220 CARES ACT CRF funds		
09-3220-0-0000-7210-7350	3220	9,426.00
09-3220-0-1110-1000-1100	3220	49,200.00
09-3220-0-1110-1000-2100	3220	37,000.00
09-3220-0-1110-1000-3101	3220	9,053.00
09-3220-0-1110-1000-3202	3220	8,436.00
09-3220-0-1110-1000-3301	3220	714.00
09-3220-0-1110-1000-3302	3220	2,831.00
09-3220-0-1110-1000-3501	3220	25.00
09-3220-0-1110-1000-3502	3220	19.00
09-3220-0-1110-1000-3601	3220	492.00
09-3220-0-1110-1000-3602	3220	370.00
09-3220-0-1110-1000-4400	3220	64,823.00
09-7420-0-0000-0000-8520	7420	44,275.00
Explanation:Federal COVID relief, R7420 Prop98		
09-7420-0-0000-7210-7350	7420	2,288.00
09-7420-0-1110-1000-4400	7420	31,987.00
09-7420-0-1110-3140-4300	7420	10,000.00
01-7420-0-0000-0000-9791	7420	-169,134.69
01-3215-0-0000-0000-979Z	3215	0.00
Explanation:Federal COVID relief, R3215 GEER funds		
01-3215-0-0000-0000-9740	3215	0.00
01-3220-0-0000-0000-979Z	3220	-128,487.14
Explanation:Federal COVID relief, R3220 CARES ACT CRF funds		
01-3220-0-0000-0000-9790	3220	-128,487.14
01-7420-0-0000-0000-979Z	7420	-169,134.69
Explanation:Federal COVID relief, R7420 Prop98		
01-7420-0-0000-0000-9790	7420	-169,134.69
09-3215-0-0000-0000-9740	3215	0.00
Explanation:Federal COVID relief, R3215 GEER funds		
09-3215-0-0000-0000-979Z	3215	0.00
09-3220-0-0000-0000-979Z	3220	0.00
Explanation:Federal COVID relief, R3220 CARES ACT CRF funds		
09-3220-0-0000-0000-9740	3220	0.00
09-7420-0-0000-0000-979Z	7420	0.00
Explanation:Federal COVID relief, R7420 Prop98		

09-7420-0-0000-0000-9740	7420	0.00
13-7420-0-0000-0000-9740	7420	0.00
13-7420-0-0000-0000-979Z	7420	0.00

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			
01	3215	0	0000	0000	8290	01	3215	488,072.00
01	3215	0	0000	0000	9740	01	3215	0.00
01	3215	0	0000	0000	979Z	01	3215	0.00
01	3215	0	0000	7210	7310	01	3215	24,345.00
01	3215	0	0000	8100	4300	01	3215	25,000.00
01	3215	0	1110	1000	5600	01	3215	260,000.00
01	3215	0	1110	1000	5800	01	3215	105,000.00
01	3215	0	1110	1000	5900	01	3215	50,000.00
01	3215	0	1110	2100	4300	01	3215	13,072.00
01	3215	0	1110	3140	4300	01	3215	10,655.00
Explanation:Federal COVID relief, R3215 GEER funds								
01	3220	0	0000	0000	8290	01	3220	2,927,923.00
01	3220	0	0000	0000	9790	01	3220	-128,487.14
01	3220	0	0000	0000	9791	01	3220	-128,487.14
01	3220	0	0000	0000	979Z	01	3220	-128,487.14
01	3220	0	0000	7210	7310	01	3220	151,324.00
01	3220	0	0000	7700	2200	01	3220	7,500.00
01	3220	0	0000	7700	3202	01	3220	1,553.00
01	3220	0	0000	7700	3302	01	3220	574.00
01	3220	0	0000	7700	3502	01	3220	4.00
01	3220	0	0000	7700	3602	01	3220	75.00
01	3220	0	0000	7700	5800	01	3220	4,500.00
01	3220	0	0000	8100	4300	01	3220	20,751.00
01	3220	0	0000	8100	5800	01	3220	12,500.00
01	3220	0	0000	8100	6400	01	3220	75,504.00
01	3220	0	1110	1000	1100	01	3220	959,890.00
01	3220	0	1110	1000	2100	01	3220	529,069.00
01	3220	0	1110	1000	3101	01	3220	155,022.00
01	3220	0	1110	1000	3201	01	3220	103,999.00
01	3220	0	1110	1000	3202	01	3220	6,017.00

01-3220-0-1110-1000-3301	01	3220	15,036.00
01-3220-0-1110-1000-3302	01	3220	40,474.00
01-3220-0-1110-1000-3501	01	3220	480.00
01-3220-0-1110-1000-3502	01	3220	264.00
01-3220-0-1110-1000-3601	01	3220	9,607.00
01-3220-0-1110-1000-3602	01	3220	5,294.00
01-3220-0-1110-1000-4300	01	3220	20,525.00
01-3220-0-1110-1000-5710	01	3220	20,000.00
01-3220-0-1110-1000-5800	01	3220	339,604.00
01-3220-0-1110-1000-5900	01	3220	180,000.00
01-3220-0-1110-2100-1900	01	3220	8,377.00
01-3220-0-1110-2100-3101	01	3220	1,353.00
01-3220-0-1110-2100-3301	01	3220	121.00
01-3220-0-1110-2100-3501	01	3220	4.00
01-3220-0-1110-2100-3601	01	3220	84.00
01-3220-0-1110-2420-3202	01	3220	163.00
01-3220-0-1110-2420-3302	01	3220	60.00
01-3220-0-1110-2420-3602	01	3220	8.00
01-3220-0-1110-2700-2400	01	3220	7,847.00
01-3220-0-1110-2700-3202	01	3220	1,624.00
01-3220-0-1110-2700-3302	01	3220	600.00
01-3220-0-1110-2700-3502	01	3220	4.00
01-3220-0-1110-2700-3602	01	3220	79.00
01-3220-0-1110-3110-1200	01	3220	10,447.00
01-3220-0-1110-3110-3101	01	3220	1,687.00
01-3220-0-1110-3110-3301	01	3220	152.00
01-3220-0-1110-3110-3501	01	3220	5.00
01-3220-0-1110-3110-3601	01	3220	105.00
01-3220-0-1110-3110-5800	01	3220	25,000.00
01-3220-0-1110-3140-1200	01	3220	8,000.00
01-3220-0-1110-3140-3101	01	3220	1,292.00
01-3220-0-1110-3140-3301	01	3220	116.00
01-3220-0-1110-3140-3501	01	3220	4.00
01-3220-0-1110-3140-3601	01	3220	80.00
01-3220-0-1110-3140-4300	01	3220	20,000.00
01-3220-0-1110-3600-5710	01	3220	365.00
01-3220-0-5001-2700-4300	01	3220	5,000.00
01-3220-0-5760-1110-1100	01	3220	20,000.00
01-3220-0-5760-1110-3101	01	3220	3,230.00
01-3220-0-5760-1110-3302	01	3220	290.00
01-3220-0-5760-1110-3501	01	3220	10.00
01-3220-0-5760-1110-3601	01	3220	200.00
01-3220-0-5760-1110-4300	01	3220	10,000.00
01-3220-0-5760-1110-5800	01	3220	75,000.00
01-3220-0-9000-8100-4300	01	3220	56,800.00
01-3220-0-9000-8100-5800	01	3220	10,250.00

Explanation: CARES ACT COVID relief funding for 20/21, allowable expenditures beginning March 16, 2020.

01-7420-0-0000-0000-8520	01	7420	595,106.00
01-7420-0-0000-0000-9790	01	7420	-169,134.69
01-7420-0-0000-0000-9791	01	7420	-169,134.69
01-7420-0-0000-0000-979Z	01	7420	-169,134.69
01-7420-0-0000-7210-7310	01	7420	28,200.00
01-7420-0-0000-8100-4300	01	7420	60,000.00
01-7420-0-0000-9300-7616	01	7420	49,466.00
01-7420-0-1110-1000-1100	01	7420	20,000.00
01-7420-0-1110-1000-5600	01	7420	260,000.00
01-7420-0-1110-1000-5800	01	7420	25,000.00
01-7420-0-1110-1000-5900	01	7420	53,834.00

01-7420-0-1110-2100-1900	01	7420	19,896.00
01-7420-0-1110-2100-3101	01	7420	3,213.00
01-7420-0-1110-2100-3301	01	7420	288.00
01-7420-0-1110-2100-3501	01	7420	10.00
01-7420-0-1110-2100-3601	01	7420	199.00
01-7420-0-1110-3900-4300	01	7420	50,000.00
01-7420-0-5760-1110-5800	01	7420	25,000.00

Explanation: Prop 98 COVID relief funding for 20/21, allowable expenditures beginning March 16, 2020.

09-3215-0-0000-0000-8290	09	3215	29,901.00
09-3215-0-0000-0000-9740	09	3215	0.00
09-3215-0-0000-0000-979Z	09	3215	0.00
09-3215-0-0000-7210-7350	09	3215	1,513.00
09-3215-0-1110-1000-4400	09	3215	28,388.00

Explanation: DVCA, Fund 09, GEER COVID relief funding for 20/21, allowable expenditures beginning March 16, 2020.

09-3220-0-0000-0000-8290	09	3220	182,389.00
09-3220-0-0000-0000-9740	09	3220	0.00
09-3220-0-0000-0000-979Z	09	3220	0.00
09-3220-0-0000-7210-7350	09	3220	9,426.00
09-3220-0-1110-1000-1100	09	3220	49,200.00
09-3220-0-1110-1000-2100	09	3220	37,000.00
09-3220-0-1110-1000-3101	09	3220	9,053.00
09-3220-0-1110-1000-3202	09	3220	8,436.00
09-3220-0-1110-1000-3301	09	3220	714.00
09-3220-0-1110-1000-3302	09	3220	2,831.00
09-3220-0-1110-1000-3501	09	3220	25.00
09-3220-0-1110-1000-3502	09	3220	19.00
09-3220-0-1110-1000-3601	09	3220	492.00
09-3220-0-1110-1000-3602	09	3220	370.00
09-3220-0-1110-1000-4400	09	3220	64,823.00

Explanation: DVCA, Fund 09, CARES ACT COVID relief funding for 20/21, allowable expenditures beginning March 16, 2020.

09-7420-0-0000-0000-8520	09	7420	44,275.00
09-7420-0-0000-0000-9740	09	7420	0.00
09-7420-0-0000-0000-979Z	09	7420	0.00
09-7420-0-0000-7210-7350	09	7420	2,288.00
09-7420-0-1110-1000-4400	09	7420	31,987.00
09-7420-0-1110-3140-4300	09	7420	10,000.00

Explanation: DVCA, Fund 09, Prop 98 COVID relief funding for 20/21, allowable expenditures beginning March 16, 2020.

13-7420-0-0000-0000-9740	13	7420	0.00
13-7420-0-0000-0000-979Z	13	7420	0.00
13-7420-0-0000-3700-2200	13	7420	38,145.00
13-7420-0-0000-3700-3202	13	7420	7,970.00
13-7420-0-0000-3700-3302	13	7420	2,946.00
13-7420-0-0000-3700-3502	13	7420	20.00
13-7420-0-0000-3700-3602	13	7420	385.00
13-7420-0-0000-9300-8916	13	7420	49,466.00

Explanation: Cafeteria Fund 13, transfer DJUSD Prop 98 COVID relief funding for 20/21, allowable expenditures beginning March 16, 2020.

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	3215	0	0000	0000	8290	3215	488,072.00
09	3215	0	0000	0000	8290	3215	29,901.00
Explanation:GEER R3215 revenue allocation for 20/21 for a resource that isn't available in SACS until FY 20/21							
01	3220	0	0000	0000	8290	3220	2,927,923.00
09	3220	0	0000	0000	8290	3220	182,389.00
Explanation:CARES Act R3220 revenue allocation for 20/21 for a resource that isn't available in SACS until FY 20/21							
01	3220	0	0000	0000	9790	3220	-128,487.14
Explanation:CARES ACT R3220, expenses posted in 19/20 for a resource that isn't available in SACS until FY 20/21							
01	7415	0	0000	0000	8980	7415	191,105.00
Explanation:CSESAP 19/20 program - State matched Employee contributions \$1 : \$1 and LEA needed to cover the associated statutory taxes. The 8980 is the GF Unrestricted contribution to R7415 to cover taxes.							
01	7420	0	0000	0000	8520	7420	595,106.00
09	7420	0	0000	0000	8520	7420	44,275.00
Explanation:Prop 98 R7420, revenue allocation for 20/21 for a resource that isn't available in SACS until FY 20/21							
13	7420	0	0000	9300	8916	7420	49,466.00
Explanation:Prop 98, Transfer to Cafeteria Fund 13							
01	7420	0	0000	0000	9790	7420	-169,134.69
Explanation:PROP 98 R7420, expenses posted in 19/20 for a resource that isn't available in SACS until FY 20/21							

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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3220	-128,487.14
Explanation:It is expected that this resource is negative because expenses are allowed to be posted as early as March 16th for funds that aren't available until FY 20/21.		
01	7420	-169,134.69
Explanation:It is expected that this resource is negative because expenses are allowed to be posted as early as March 16th for funds that aren't available until FY 20/21.		
Total of negative resource balances for Fund 01		-297,621.83

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

FUND	RESOURCE	OBJECT	VALUE
01	3220	9790	-128,487.14
Explanation:It is expected that this resource is negative because expenses are allowed to be posted as early as March 16th for funds that aren't available until FY 20/21.			
01	7420	9790	-169,134.69
Explanation:It is expected that this resource is negative because expenses are allowed to be posted as early as March 16th for funds that aren't available			

until FY 20/21.

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

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.

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Unaudited Actuals
2019-20 Unaudited Actuals
Technical Review Checks

Davis Joint Unified

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

EXCEPTION

ACCOUNT					RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
01	3220	0	0000	0000	9110	3220 -127,817.15
Explanation:CARES ACT COVID Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.						
01	3220	0	0000	0000	9500	3220 669.99
01	3220	0	0000	7200	4300	3220 509.43
01	3220	0	0000	7200	4400	3220 2,763.38
01	3220	0	0000	7200	5800	3220 1,920.00
01	3220	0	0000	8100	4300	3220 8,030.31
01	3220	0	0000	8100	5800	3220 54.99
01	3220	0	1110	1000	4300	3220 5,062.38
01	3220	0	1110	1000	5800	3220 99,005.27
01	3220	0	1110	1000	5900	3220 669.99
01	3220	0	1110	2100	5710	3220 95.29
01	3220	0	1110	3140	4300	3220 7,792.80
01	3220	0	1110	4000	4300	3220 2,435.25
01	3220	0	9000	3900	4300	3220 93.06
01	3220	0	9000	8100	4300	3220 54.99
01	7420	0	0000	0000	9110	7420 -169,134.69
Explanation:Prop 98 R7420 COVID Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.						
01	7420	0	0000	7200	4300	7420 86.15
01	7420	0	0000	8100	2200	7420 43.10
01	7420	0	0000	8100	3202	7420 8.52
01	7420	0	0000	8100	3302	7420 3.33
01	7420	0	0000	8100	3602	7420 0.46
01	7420	0	0000	8100	4300	7420 8,601.98
01	7420	0	1110	1000	1100	7420 26,409.91
01	7420	0	1110	1000	2100	7420 1,791.42
01	7420	0	1110	1000	2900	7420 10,121.14

01-7420-0-1110-1000-3101	7420	874.87
01-7420-0-1110-1000-3201	7420	173.67
01-7420-0-1110-1000-3202	7420	314.31
01-7420-0-1110-1000-3301	7420	554.69
01-7420-0-1110-1000-3302	7420	906.44
01-7420-0-1110-1000-3501	7420	13.20
01-7420-0-1110-1000-3502	7420	5.84
01-7420-0-1110-1000-3601	7420	264.22
01-7420-0-1110-1000-3602	7420	119.24
01-7420-0-1110-1000-4300	7420	1,040.89
01-7420-0-1110-1000-5800	7420	60,000.00
01-7420-0-1110-2100-1900	7420	8,200.00
01-7420-0-1110-2100-3301	7420	90.93
01-7420-0-1110-2100-3501	7420	3.13
01-7420-0-1110-2100-3601	7420	62.40
01-7420-0-1110-8100-2200	7420	234.15
01-7420-0-1110-8100-3202	7420	46.18
01-7420-0-1110-8100-3302	7420	17.92
01-7420-0-1110-8100-3502	7420	0.12
01-7420-0-1110-8100-3602	7420	2.34
01-7420-0-9000-8100-2200	7420	8,262.12
01-7420-0-9000-8100-2400	7420	668.25
01-7420-0-9000-8100-3202	7420	120.33
01-7420-0-9000-8100-3302	7420	683.25
01-7420-0-9000-8100-3502	7420	4.46
01-7420-0-9000-8100-3602	7420	89.37
01-7420-0-9000-8100-4300	7420	7,396.36
01-7420-0-9000-8100-5800	7420	31,920.00
01-3220-0-0000-0000-979Z	3220	-128,487.14

Explanation: CARES ACT COVID Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.

01-3220-0-0000-0000-9790	3220	-128,487.14
01-7420-0-0000-0000-979Z	7420	-169,134.69

Explanation: Prop 98 R7420 COVID Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.

01-7420-0-0000-0000-9790	7420	-169,134.69
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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

FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-3220-0-0000-0000-9110	01	3220	-127,817.15
01-3220-0-0000-0000-9500	01	3220	669.99
01-3220-0-0000-0000-9790	01	3220	-128,487.14
01-3220-0-0000-0000-979Z	01	3220	-128,487.14
01-3220-0-0000-7200-4300	01	3220	509.43
01-3220-0-0000-7200-4400	01	3220	2,763.38
01-3220-0-0000-7200-5800	01	3220	1,920.00
01-3220-0-0000-8100-4300	01	3220	8,030.31
01-3220-0-0000-8100-5800	01	3220	54.99
01-3220-0-1110-1000-4300	01	3220	5,062.38
01-3220-0-1110-1000-5800	01	3220	99,005.27
01-3220-0-1110-1000-5900	01	3220	669.99
01-3220-0-1110-2100-5710	01	3220	95.29
01-3220-0-1110-3140-4300	01	3220	7,792.80
01-3220-0-1110-4000-4300	01	3220	2,435.25
01-3220-0-9000-3900-4300	01	3220	93.06
01-3220-0-9000-8100-4300	01	3220	54.99
Explanation: CARES ACT COVID Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.			
01-7420-0-0000-0000-9110	01	7420	-169,134.69
01-7420-0-0000-0000-9790	01	7420	-169,134.69
01-7420-0-0000-0000-979Z	01	7420	-169,134.69
01-7420-0-0000-7200-4300	01	7420	86.15
01-7420-0-0000-8100-2200	01	7420	43.10
01-7420-0-0000-8100-3202	01	7420	8.52
01-7420-0-0000-8100-3302	01	7420	3.33
01-7420-0-0000-8100-3602	01	7420	0.46
01-7420-0-0000-8100-4300	01	7420	8,601.98
01-7420-0-1110-1000-1100	01	7420	26,409.91
01-7420-0-1110-1000-2100	01	7420	1,791.42
01-7420-0-1110-1000-2900	01	7420	10,121.14
01-7420-0-1110-1000-3101	01	7420	874.87
01-7420-0-1110-1000-3201	01	7420	173.67
01-7420-0-1110-1000-3202	01	7420	314.31
01-7420-0-1110-1000-3301	01	7420	554.69
01-7420-0-1110-1000-3302	01	7420	906.44
01-7420-0-1110-1000-3501	01	7420	13.20
01-7420-0-1110-1000-3502	01	7420	5.84
01-7420-0-1110-1000-3601	01	7420	264.22
01-7420-0-1110-1000-3602	01	7420	119.24
01-7420-0-1110-1000-4300	01	7420	1,040.89
01-7420-0-1110-1000-5800	01	7420	60,000.00
01-7420-0-1110-2100-1900	01	7420	8,200.00
01-7420-0-1110-2100-3301	01	7420	90.93
01-7420-0-1110-2100-3501	01	7420	3.13
01-7420-0-1110-2100-3601	01	7420	62.40
01-7420-0-1110-8100-2200	01	7420	234.15
01-7420-0-1110-8100-3202	01	7420	46.18
01-7420-0-1110-8100-3302	01	7420	17.92
01-7420-0-1110-8100-3502	01	7420	0.12
01-7420-0-1110-8100-3602	01	7420	2.34
01-7420-0-9000-8100-2200	01	7420	8,262.12
01-7420-0-9000-8100-2400	01	7420	668.25
01-7420-0-9000-8100-3202	01	7420	120.33
01-7420-0-9000-8100-3302	01	7420	683.25
01-7420-0-9000-8100-3502	01	7420	4.46

01-7420-0-9000-8100-3602	01	7420	89.37
01-7420-0-9000-8100-4300	01	7420	7,396.36
01-7420-0-9000-8100-5800	01	7420	31,920.00

Explanation: Prop 98 R7420 COVID Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.

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

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	3220	0	0000	0000	9110	-127,817.15
Explanation: CARES ACT R3220 COVID Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.						
01	3220	0	0000	0000	9500	669.99
Explanation: CARES ACT R3220 COVID Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.						
01	3220	0	0000	0000	9790	-128,487.14
Explanation: CARES ACT COVID R3220 Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.						
01	7415	0	0000	0000	8980	15,409.56
Explanation: CESAP R7415 FY 19/20 State matched Employee contributions \$1 : \$1 and LEA needed to pay for the statutory payroll taxes. Object 8980 is the GF Unrestricted contribution to R7415 to cover these payroll taxes.						
01	7420	0	0000	0000	9110	-169,134.69
Explanation: Prop 98 R7420 Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.						
01	7420	0	0000	0000	9790	-169,134.69
Explanation: Prop 98 R7420 COVID Relief funding for FY21 but allowed to spend as early as March 16, 2020 for response to pandemic.						

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

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.

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

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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). 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) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	3220	-128,487.14

Explanation: It is expected that CARES ACT R3220 funds have a negative fund balance at UA because the funding is for FY21 but LEAs are allowed to spend as

early as March 16, 2020

01	7420		-169,134.69
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Explanation:It is expected that Prop 98 R7420 funds have a negative fund balance at UA because the funding is for FY21 but LEAs are allowed to spend as early as March 16, 2020

Total of negative resource balances for Fund 01			-297,621.83
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OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	7130	-2,588.00

Explanation:From indirects from other resources.

01	3220	9790	-128,487.14
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Explanation:It is expected that CARES ACT R3220 funds have a negative fund balance at UA because the funding is for FY21 but LEAs are allowed to spend as early as March 16, 2020

01	4035	4300	-1,638.53
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Explanation:Per 19-20 FPM DJUSD corrective action make GF contribution to RS 4035. CSAM guidance is to make contribution via posting negative expenditures to reduce total cost of program.

01	4203	3301	-196.74
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Explanation:Year end balancing resources and transferring allowable Title expenditures between various Title resources.

01	7420	9790	-169,134.69
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Explanation:It is expected that Prop 98, R7420 is negative because these funds aren't allocated until FY21 but LEAs can begin to spend as early as 3/16/20.

12	0000	8660	-931.38
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Explanation:Fund 12 has negative balance in R0000 because of negative interest

13	0000	8660	-16,220.71
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Explanation:Fund 13 has negative balance in R0000 because of negative interest

40	0000	8660	-135.05
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Explanation:Negative interest in RS 0000

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	0000	9200	-2,588.00

Explanation:The \$2,588 was a State Special Schools adjustment from 2018-19 and was applied to the January 2020 Advance Principal Apportionment payment.

AR-AP-POSITIVE - (F) - 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

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. 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

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - Costs have been allocated to goals that have no direct costs. Please review the accuracy of the allocation factors in Form PCRAF and make corrections as necessary or, if correct, provide an explanation of why costs are being allocated to a program that has no direct costs. EXCEPTION

Goal	Description	Amount Allocated
4110	Regular Education, Adult	4,079.63

Explanation: Fund 11 Goal 4110 - Adult Education has direct expenditures posted in object codes 1000-5999 for FY 19/20.

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

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

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. 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

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

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

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

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

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) 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.